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Note:

¹ There are 13 geographic areas: Canada, each of 10 provinces, the Yukon and the Northwest Territories.

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Statistics Canada

Small Business and Special Surveys Division

Small Business Profiles

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1985

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Symbols

- zero or no observations
- too small to be expressed
- ... not applicable
- x confidential

Notes

Data are shown by quartiles when at least 13 of the sampled businesses report the specific item.

Records were ranked in ascending order according to sales size. Each quartile (i.e. bottom 25%, lower middle 25%, etc.) represents one quarter of the total number of businesses. Within each quartile, the average ratio is presented. For comparison purposes, the high and low values of sales are shown.



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Appendix A

Selected Publications Relating to Small Business



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Highlights

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- The number of small businesses increased 2,700 or 30% in the 32 industries profiled from 1982 to 1985. The Truck Transport Industry registered the largest increase, 32%.
- The Janitorial Services Industry had the highest profit margin ratio, 41%, of all 32 industries, followed closely by the Management Consulting Services Industry with 38%.
- The Insurance and Real Estate Agencies Industry paid out an average of 45% of sales in wages, followed by the Ticket and Travel Agencies Industry with a comparable figure of 39%.
- Payrolls generated by businesses with less than 20 employees in these industries increased 31%, from \$300 million in 1982 to \$392 million in 1985.
- Employment in businesses with less than 20 employees increased almost 11%, from 25,800 average labour units in 1982 to 28,500 in 1985.

Introduction and Data Sources

This publication is one of a series representing industry profiles of small businesses. Other reports currently available from the Small Business and Special Surveys Program are listed in Appendix A under the title **Selected Publications Relating to Small Business**. The data contained in this report are the result of a joint project of Statistics Canada, the Department of Regional Industrial Expansion and all provincial and territorial departments responsible for small businesses.

Returns submitted to Revenue Canada Taxation for the year 1985 were used to derive the information shown in this bulletin. The statistics were compiled from only those businesses reporting sales of between \$10 thousand and \$2 million. The choice of this particular size range was largely driven by operational considerations and does not represent an official definition of what constitutes a small business.

Data pertaining to businesses in tables 1, 2, 3, and 6 are drawn from a statistical sample of taxation records of corporations and unincorporated sole proprietorships and partnerships. The tables are on a fiscal year basis. Data for table 4 are derived from incorporated businesses only. Corporate data in this report are derived from tax returns, which typically consist of a T2 form, a set of financial statements and other supportive schedules. Similarly unincorporated business tax returns which report self-employment income typically consists of a T1 (General) form, a set of financial statements and other supportive schedules. Table 5 is derived from the T4 form which consists of a summary of wages and salaries, and is on a calendar year basis.

The 34 industry groups selected for publication are those most densely populated by small businesses. These groups represent approximately 50% of small businesses, the remaining 50% being distributed over approximately 800 other industry classifications. Our coverage will expand annually until the taxation year 1987 (available in 1989) when over 100 industry groups representing nearly 75% of Canada's small businesses will be profiled.

METHODOLOGY

Records selected for this study have been ranked in ascending order of sales within an industry and province and divided into four equal parts (quartiles) so that each part (quartile) includes one quarter of the total number of businesses in a given industry. Within each of these quartiles we have displayed the lowest and the highest sales values reported.

Estimated data published for tables 1, 2, 3 and 6 are derived from a statistical sample of approximately 20,000 small businesses distributed amongst 34 industry groups. For example, the number of observations in the sample for the trucking industry range from a high of 748 businesses in Ontario to a low of 18 in the Northwest Territories. Where the sample size of a given industry group is less than 20 businesses, the distribution into quartiles has not been done because of lack of statistical representativeness. In such circumstances, only the total values are published. Furthermore, for quality assurance reasons, a variable reported by less than 13 businesses is not distributed into quartiles.

Estimates published in table 4 are derived from a random sample of approximately 10,000 incorporated businesses selected from the same 34 Standard Industrial Classification groups (SIC).

a) Table 1

This table shows the average ratio of selected expenses items to sales for a) all businesses in the industry and, b) for only those businesses reporting the expense item. It is important to note that in the case of b) each expense ratio shown is independent of any other ratio because the numerator and denominator of the ratio calculation includes only those businesses reporting the particular expense. For example, some small businesses own the building from which they operate and may declare mortgage expenses while others in the same group may not own their business premises and incurrent rather than mortgage as an expense.

b) Table 2

This table displays the average values of selected asset, liability and equity items for all businesses. Columns may be summarized using the accounting equation **ASSETS - LIABILITIES = EQUITY** (the total may not be exact due to rounding).

c) Table 3

Table 3 presents some of the more commonly used financial and operating ratios. The figures which make up these ratios have been extracted from Table 2 (except for interest expense) and the ratios represent the average of ratios for each business in the group.

Introduction and Data Sources - concluded

Definitions

1. Liquidity Ratio

$$\text{Current} = \frac{\text{current assets}}{\text{current liabilities}}$$

2. Leverage Ratios

$$\text{Debt/Equity} = \frac{\text{total liabilities}}{\text{equity}}$$

$$\text{Interest Coverage} = \frac{\text{net profit} + \text{interest expense}}{\text{interest expense}}$$

$$\text{Debt Ratio} = \frac{\text{total liabilities}}{\text{total assets}}$$

d) Table 4

Table 4 shows the source and application of funds and the subsequent change in working capital. Values shown are averages for all businesses and columns are additive. This table is limited to incorporated businesses only.

e) Table 5

The data in this table are derived from the payroll records of employers and apply to all employees who are issued T4 tax records. Employees earning less than \$500 a year may be excluded as this is the cutoff for the mandatory issuance of T4 tax records.

Due to the annual nature of the data source, we assume that both newly reporting businesses and no longer reporting businesses have been in activity for six months. As a result, their estimated average labour units (ALUs) are assumed to be twice their actual ALUs (i.e. annualized).

f) Table 6

This table shows the distribution of businesses reporting a profit or a loss in an industry from 1982 through 1985. The businesses identified in this table are the same as those in Tables 1 to 3.

How to Use the Tables

The profiles are comprised of six tables. Each table (except Table 5) displays data in quartiles based on sales.

To use the tables:

- 1) Select the industry and/or province of interest to you (See Table of Contents).
- 2) Locate the appropriate sales range that is displayed on the two lines entitled "Low Sales Value" and "High Sales Value".
- 3) The selected range will indicate the proper quartile, i.e. the bottom 25%, the lower middle 25%, the upper middle 25% or the top 25%.
- 4) All data pertaining to the selected business will be in that column.

For example:

Let us take a plumbing business in Canada with sales of \$50,000.

- 1) Select the table entitled "Plumbing Contractors (SIC 4241)".
- 2) Sales of \$50,000 is in the range of \$37,000 to \$90,000 ("Low Sales" and "High Sales" values).
- 3) Thus, sales of \$50,000 are in the lower middle 25% quartile.
- 4) All relevant data pertaining to this plumbing business with sales of \$50,000 are in this quartile for Tables 1 to 4 and Table 6.

Note:

One can note that wages and salaries expense in the plumbing industry range from 10% of sales in the lowest quartile to 26% in the highest quartile. Such variations may illustrate how some expenses vary in proportion to sales.

This comparison by quartile is applicable to Tables 1 to 4 and Table 6.

Table 5 contains employment data for the years 1982 and 1985 and shows the changes in the industry over this time period. The data comprised in this table are cross-sectional.

Standard Industrial Classification - Definition

The SIC for each industry is described at the end of Table 1.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	581	145	145	145	146
Businesses in sample	30				
Low sales value (\$000 s)	(1)	(1)	14	93	125
High sales value (\$000 s)	(1)	14	93	125	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	28.9	-	7.6	33.5	57.8	73.6	39.3	-	19.7	33.5	57.8
Occupancy Expenses	10.5	...	10.4	12.9	5.4	100.0	10.5	...	10.4	12.9	5.4
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	3.7	...	5.8	0.7	1.9	77.1	4.9	...	5.9	1.5	2.3
Repairs & Maintenance	1.1	-	...	...	...	52.7	2.1	-	...	...	...
Heat, Light & Telephone	2.4	-	1.0	5.4	0.6	69.4	3.4	-	1.0	10.4	0.9
Business & Property Tax	1.7	-	0.3	4.2	0.4	73.1	2.3	-	0.3	7.9	0.6
Insurance	1.1	-	1.7	1.0	0.7	90.9	1.2	-	1.8	1.0	0.8
Rent	0.4	...	...	...	...	23.6	1.9	-	-	-	-
Personnel Expenses	17.9	-	15.2	26.6	13.3	93.0	19.3	-	15.3	26.6	14.2
Financial Expenses	5.0	-	1.2	11.7	1.8	94.9	5.2	-	1.2	11.7	1.8
Bank Interest & Charges	3.5	-	0.2	9.0	1.3	55.4	6.4	-	2.0	9.0	1.9
Professional Fees	1.4	-	1.1	2.7	0.5	91.8	1.6	-	1.1	2.7	0.6
Other Expenses	18.5	8.8	29.3	8.8	18.9	100.0	18.5	8.8	29.3	8.8	18.9
Profit (loss)	19.2	...	36.3	6.4	2.8	98.9	19.4	...	37.5	6.4	2.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4011 - Single Family Housing Contractors

Businesses primarily engaged in the development and construction of single detached and single attached dwellings such as: cottages, single duplexes, garden homes, semi-detached houses, single attached houses, erecting prefabricated homes, row houses (exc row duplexes), single residences and summer homes

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	581	145	145	145	146
Businesses in sample	30				125
Low sales value (\$000's)	(1)	(1)	14	93	(1)
High sales value (\$000's)	(1)	14	93	125	(1)
Average (\$000's)					
Assets					
Cash	5	-	-	8	7
Accounts and Notes Receivable	8	-	-	10	17
Inventory	13	-	1	15	30
Other Current Assets	3	-	-	1	12
Total Current Assets	29	-	1	33	66
Fixed Assets	64	-	3	133	65
Less: Accum. Dep. on Fixed Assets	5	-	2	1	15
Other Assets	23	-	-	66	1
Total Assets	111	-	3	231	117
Liabilities and Equity					
Current Loans	14	-	1	22	24
Other Current Liabilities	19	-	-	26	40
Total Current Liabilities	33	-	1	48	64
Mortgages Payable	2	-	-	-	9
Long Term Debt	16	-	-	45	3
Other Liabilities	34	-	-	71	37
Total Liabilities	86	-	2	164	113
Total Equity	25	-	1	67	4

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	581	145	145	145	146
Businesses in sample	30				125
Low sales value (\$000's)	(1)	(1)	14	93	(1)
High sales value (\$000's)	(1)	14	93	125	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.9	-	1.6	0.7	1.2
Leverage Ratios					
Debt Equity ratio (times)	0.8	-	-8.6	2.1	-0.6
Interest Coverage ratio (times)	69.5	-	3.4	7.0	205.9
Debt ratio (times)	0.8	-	0.7	0.7	1.0

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Single Family Housing Contractors (SIC 4011)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	238	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	-9	--	--	--	--
Sale of Fixed Assets	7	--	--	--	--
Increase in Long Term Debt	17	--	--	--	--
Advances From Owners and Affiliates	27	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	42	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	10	--	--	--	--
Decrease in Equity	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	27	--	--	--	--
Increase (Decrease) in Net Working Capital	15	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Residential Building and Development (SIC 401)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	689	51.475	2.455	135	104
less than 20	660	24.326	1.151	132	102
20 - 99	18	12.024	563	1	2
100 - 499	6	8.076	382	-	-
500 and over	5	7.049	359	2	-
1985					
Total	807	73.283	3.235	150	...
less than 20	778	36.732	1.602	147	
20 - 99	22	16.246	708	3	
100 - 499	7	20.305	925	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Single Family Housing Contractors (SIC 4011)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	294	71	73	76	74
Total Sales \$	68,946	2,676	7,441	15,602	43,227
Total Expense \$	66,923	2,683	7,104	15,189	41,947
Net Profit (loss) \$	2,023	-7	337	413	1,280
Businesses reporting a profit (No.)	197	51	56	50	40
Total Sales \$	41,726	1,960	5,706	10,170	23,890
Total Expense \$	37,963	1,759	4,997	9,338	21,869
Net Profit \$	3,763	201	709	832	2,021
Businesses reporting loss (No.)	97	20	17	26	34
Total Sales \$	27,220	716	1,735	5,432	19,337
Total Expense \$	28,960	924	2,107	5,851	20,078
Net Loss \$	-1,740	-208	-372	-419	-741
1983					
All Businesses (No.)	313	78	78	79	78
Total Sales \$	82,087	2,181	7,288	16,148	56,470
Total Expense \$	84,741	2,321	7,156	15,496	59,768
Net Profit (loss) \$	-2,654	-140	132	652	-3,298
Businesses reporting a profit (No.)	196	47	50	54	45
Total Sales \$	48,159	1,336	4,602	11,110	31,111
Total Expense \$	43,391	1,054	3,855	9,782	28,700
Net Profit \$	4,768	282	747	1,328	2,411
Businesses reporting a loss (No.)	117	31	28	25	33
Total Sales \$	33,928	845	2,686	5,038	25,359
Total Expense \$	41,350	1,267	3,301	5,714	31,068
Net Loss \$	-7,422	-422	-615	-676	-5,709
1984					
All Businesses (No.)	461	113	106	116	126
Total Sales \$	111,850	2,851	7,626	20,034	81,339
Total Expense \$	106,185	2,143	6,815	19,024	78,203
Net Profit (loss) \$	5,665	708	811	1,010	3,136
Businesses reporting a profit (No.)	390	100	84	94	112
Total Sales \$	98,250	2,441	6,202	16,167	73,440
Total Expense \$	92,017	1,654	5,269	14,986	70,108
Net Profit \$	6,233	787	933	1,181	3,332
Businesses reporting a loss (No.)	71	13	22	22	14
Total Sales \$	13,600	410	1,424	3,867	7,899
Total Expense \$	14,168	489	1,546	4,038	8,095
Net Loss \$	-568	-79	-122	-171	-196
1985					
All Businesses (No.)	597	135	146	165	151
Total Sales \$	99,068	2,455	7,052	17,959	71,602
Total Expense \$	91,761	1,454	5,736	16,723	67,848
Net Profit (loss) \$	7,307	1,001	1,316	1,236	3,754
Businesses reporting a profit (No.)	454	134	111	103	106
Total Sales \$	73,866	2,441	6,145	12,067	53,213
Total Expense \$	65,604	1,433	4,629	10,674	48,868
Net Profit \$	8,262	1,008	1,516	1,393	4,345
Businesses reporting a loss (No.)	143	1	35	62	45
Total Sales \$	25,202	14	907	5,892	18,389
Total Expense \$	26,157	21	1,107	6,049	18,980
Net Loss \$	-955	-7	-200	-157	-591

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Masonry Contractors (SIC 4231)

Manitoba Masonry Contractors (SIC 4231)										
	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%					
Number of businesses (estimated)	131	--	--	--	--					
Businesses in sample	15									
Low sales value (\$000's)	(1)	--	--	--	--					
High sales value (\$000's)	(1)	--	--	--	--					

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	28.8	--	--	--	--	85.2	33.8	--	--	--	--
Occupancy Expenses	7.3	--	--	--	--	100.0	7.3	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	4.1	--	--	--	--	92.4	4.4	--	--	--	--
Repairs & Maintenance	-	--	--	--	--	13.9	0.3	--	--	--	--
Heat, Light & Telephone	1.6	--	--	--	--	70.7	2.3	--	--	--	--
Business & Property Tax	0.2	--	--	--	--	59.2	0.4	--	--	--	--
Insurance	0.9	--	--	--	--	59.6	1.5	--	--	--	--
Rent	0.5	--	--	--	--	48.3	0.9	--	--	--	--
Personnel Expenses	24.6	--	--	--	--	100.0	24.6	--	--	--	--
Financial Expenses	2.2	--	--	--	--	100.0	2.2	--	--	--	--
Bank Interest & Charges	1.7	--	--	--	--	95.7	1.7	--	--	--	--
Professional Fees	0.5	--	--	--	--	73.1	0.7	--	--	--	--
Other Expenses	20.6	--	--	--	--	100.0	20.6	--	--	--	--
Profit (loss)	16.5	--	--	--	--	85.2	19.3	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4231 - Masonry Contractors

Businesses primarily engaged in conventional or specialty masonry work (except interior marble work) such as installation of architectural stone blocklaying brick or stone lining (chimney, kiln, boiler, etc.), bricklaying, installation of granite (exterior work), installation of marble (exterior work), masonry work, installation of ornamental stone, pointing masonry, installation of slate (exterior work), stone cutting and setting and installation of veneer facing stone or brick.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	131	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	5	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	5	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	12	--	--	--	--
Fixed Assets	13	--	--	--	--
Less Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	21	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	5	--	--	--	--
Total Current Liabilities	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	6	--	--	--	--
Other Liabilities	3	--	--	--	--
Total Liabilities	16	--	--	--	--
Total Equity	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	131	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	2.8	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	4.7	--	--	--	--
Interest Coverage ratio (times)	139.8	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Masonry Contractors (SIC 4231)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Masonry Contractors (SIC 4231)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	62	3,933	166	9	8
less than 20	57	2,019	85	8	8
20 - 99	5	1,914	81	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	82	8,834	380	11	-
less than 20	77	3,955	170	10	-
20 - 99	5	4,879	210	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Masonry Contractors (SIC 4231)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	70	8	27	17	18
Total Sales \$	9,479	157	825	1,231	7,266
Total Expense \$	8,753	125	592	981	7,055
Net Profit (loss) \$	726	32	233	250	211
Businesses reporting a profit (No.)	55	6	25	15	9
Total Sales \$	5,644	120	752	1,123	3,649
Total Expense \$	4,808	81	510	865	3,352
Net Profit \$	836	39	242	258	297
Businesses reporting loss (No.)	15	2	2	2	9
Total Sales \$	3,835	37	73	108	3,617
Total Expense \$	3,945	44	82	116	3,703
Net Loss \$	-110	-7	-9	-8	-86
1983					
All Businesses (No.)	105	26	26	26	27
Total Sales \$	9,313	639	1,033	1,856	5,785
Total Expense \$	8,058	355	715	1,554	5,434
Net Profit (loss) \$	1,255	284	318	302	351
Businesses reporting a profit (No.)	95	26	25	21	23
Total Sales \$	6,955	639	989	1,437	3,890
Total Expense \$	5,500	355	656	1,101	3,388
Net Profit \$	1,455	284	333	336	502
Businesses reporting a loss (No.)	10	-	1	5	4
Total Sales \$	2,358	-	44	419	1,895
Total Expense \$	2,558	-	59	453	2,046
Net Loss \$	-200	-	-15	-34	-151
1984					
All Businesses (No.)	150	36	36	35	43
Total Sales \$	21,703	528	1,313	2,537	17,325
Total Expense \$	19,692	260	867	2,053	16,512
Net Profit (loss) \$	2,011	268	446	484	813
Businesses reporting a profit (No.)	143	36	36	33	38
Total Sales \$	20,440	528	1,313	2,356	16,243
Total Expense \$	18,305	260	867	1,821	15,357
Net Profit \$	2,135	268	446	535	886
Businesses reporting a loss (No.)	7	-	-	2	5
Total Sales \$	1,263	-	-	181	1,082
Total Expense \$	1,387	-	-	232	1,155
Net Loss \$	-124	-	-	-51	-73
1985					
All Businesses (No.)	145	20	53	34	38
Total Sales \$	16,361	296	1,779	2,833	11,453
Total Expense \$	14,867	287	1,299	2,375	10,906
Net Profit (loss) \$	1,494	9	480	458	547
Businesses reporting a profit (No.)	131	20	51	26	34
Total Sales \$	13,990	296	1,732	2,267	9,695
Total Expense \$	12,327	287	1,251	1,762	9,027
Net Profit \$	1,663	9	481	505	668
Businesses reporting a loss (No.)	14	-	2	8	4
Total Sales \$	2,371	-	47	566	1,758
Total Expense \$	2,540	-	48	613	1,879
Net Loss \$	-169	-	-1	-47	-121

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	21	39	128
High sales value (\$000's)	(1)	21	39	128	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	40.0	-	24.7	53.5	53.1	97.5	41.0	-	24.7	53.5	53.1
Occupancy Expenses	11.2	16.3	15.0	9.5	6.5	100.0	11.2	16.3	15.0	9.5	6.5
Mortgage Interest	-	-	-	-	-	0.5	-	-	-	-	-
Depreciation	4.4	5.0	6.3	4.3	1.3	91.8	4.7	5.0	6.6	5.0	1.3
Repairs & Maintenance	0.7	0.1	0.9	0.6	0.3	51.6	1.3	0.1	1.3	1.8	0.9
Heat, Light & Telephone	2.7	9.1	3.9	1.9	1.1	100.0	2.7	9.1	3.9	1.9	1.1
Business & Property Tax	1.6	1.7	1.7	0.9	2.4	95.8	1.7	1.7	1.7	1.1	2.4
Insurance	1.2	0.4	1.4	1.4	0.7	99.3	1.2	0.4	1.4	1.5	0.7
Rent	0.6	-	-	-	-	31.7	1.8	-	-	-	-
Personnel Expenses	6.8	-	1.6	8.4	14.0	80.9	8.3	-	2.1	10.4	14.0
Financial Expenses	1.5	0.3	1.5	2.0	1.2	99.8	1.5	0.3	1.5	2.0	1.2
Bank Interest & Charges	0.8	-	0.4	1.2	0.9	84.0	0.9	-	0.6	1.2	1.0
Professional Fees	0.8	0.3	1.0	0.8	0.3	94.0	0.8	0.3	1.0	0.9	0.4
Other Expenses	16.7	...	13.5	17.3	17.5	100.0	16.7	...	13.5	17.3	17.5
Profit (loss)	23.8	29.2	43.7	9.3	7.7	100.0	23.8	29.2	43.7	9.3	7.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4241 - Plumbing Contractors

Businesses primarily engaged in the installation and repair of primary hot and cold water piping systems (i.e. except space heating) such as installation of waste and vent systems drain, installation of hot water heaters and plumbing tanks, installation of water meters, installation of piping systems, installation of plumbing fixtures, installation of primary hot water, installation of roof drainage systems (exc. eavestroughing), and installation of sanitary ware

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	21	39	128
High sales value (\$000's)	(1)	21	39	128	(1)
Average (\$000 s)					
Assets					
Cash	4	-	-	3	11
Accounts and Notes Receivable	20	-	1	4	73
Inventory	18	-	-	3	67
Other Current Assets	2	-	-	-	9
Total Current Assets	44	-	1	10	159
Fixed Assets	18	-	1	14	54
Less Accum. Dep. on Fixed Assets	10	-	-	7	31
Other Assets	2	-	-	-	6
Total Assets	53	-	1	17	188
Liabilities and Equity					
Current Loans	4	-	1	-	14
Other Current Liabilities	27	-	-	9	96
Total Current Liabilities	31	-	1	9	110
Mortgages Payable	-	-	-	-	2
Long Term Debt	2	-	-	-	6
Other Liabilities	2	-	-	1	6
Total Liabilities	35	-	1	10	123
Total Equity	19	-	-	7	65

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	461	115	115	115	116
Businesses in sample	35				
Low sales value (\$000's)	(1)	(1)	21	39	128
High sales value (\$000's)	(1)	21	39	128	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.1	-	1.0	1.4	2.6
Leverage Ratios					
Debt Equity ratio (times)	-1.3	-	3.0	-0.2	-7.8
Interest Coverage ratio (times)	77.5	-	116.1	68.7	35.6
Debt ratio (times)	0.6	-	0.6	0.6	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Plumbing Contractors (SIC 4241)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	5	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	6	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	2	--	--	--	--
Repayment of Long Term Debt	8	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	22	--	--	--	--
Increase (Decrease) in Net Working Capital	-17	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Plumbing, Heating and Air Conditioning, Mechanical Work (SIC 424)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	240	22,715	966	28	33
less than 20	226	13,292	565	28	33
20 - 99	14	9,423	401	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	305	30,666	1,323	47	-
less than 20	290	18,262	788	46	-
20 - 99	15	12,404	535	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Plumbing Contractors (SIC 4241)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	257	59	69	64	65
Total Sales \$	30 317	910	2,435	5,078	21 894
Total Expense \$	28 229	770	1,955	4,446	21,058
Net Profit (loss) \$	2 088	140	480	632	836
Businesses reporting a profit (No.)	203	44	60	52	47
Total Sales \$	21,332	710	2,012	4,018	14,592
Total Expense \$	18 701	484	1,499	3,295	13,423
Net Profit \$	2 631	226	513	723	1,169
Businesses reporting loss (No.)	54	15	9	12	18
Total Sales \$	8 985	200	423	1,060	7,302
Total Expense \$	9,528	286	456	1,151	7,635
Net Loss \$	-543	-86	-33	-91	-333
1983					
All Businesses (No.)	308	57	94	79	78
Total Sales \$	29 757	909	2,770	5,599	20,479
Total Expense \$	26 743	487	1,997	4,945	19,314
Net Profit (loss) \$	3 014	422	773	654	1,165
Businesses reporting a profit (No.)	252	31	90	70	61
Total Sales \$	22,629	516	2,643	4,934	14,536
Total Expense \$	19,289	81	1,821	4,231	13,156
Net Profit \$	3,340	435	822	703	1,380
Businesses reporting a loss (No.)	56	26	4	9	17
Total Sales \$	7,128	393	127	665	5,943
Total Expense \$	7,454	406	176	714	6,158
Net Loss \$	-326	-13	-49	-49	-215
1984					
All Businesses (No.)	454	105	105	131	113
Total Sales \$	69,563	2,083	5,186	13,080	49,214
Total Expense \$	63,971	1,567	3,990	12 183	46 231
Net Profit (loss) \$	5,592	516	1,196	897	2,983
Businesses reporting a profit (No.)	410	94	93	123	100
Total Sales \$	61,666	1,937	4,642	12,176	42,911
Total Expense \$	55,695	1,364	3,400	11,231	39,700
Net Profit \$	5,971	573	1,242	945	3,211
Businesses reporting a loss (No.)	44	11	12	8	13
Total Sales \$	7 897	146	544	904	6,303
Total Expense \$	8,276	203	590	952	6,531
Net Loss \$	-379	-57	-46	-48	-228
1985					
All Businesses (No.)	462	97	129	119	117
Total Sales \$	63,731	1,241	3,797	9,978	48,715
Total Expense \$	58,986	870	2,519	8,789	46,808
Net Profit (loss) \$	4,745	371	1,278	1,189	1,907
Businesses reporting a profit (No.)	387	76	126	94	91
Total Sales \$	52 091	951	3,713	8 096	39 331
Total Expense \$	46,952	525	2,431	6,818	37,178
Net Profit \$	5,139	426	1,282	1,278	2,153
Businesses reporting a loss (No.)	75	21	3	25	26
Total Sales \$	11 640	290	84	1,882	9,384
Total Expense \$	12,034	345	88	1,971	9,630
Net Loss \$	-394	-55	-4	-89	-246

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2 428	607	607	607	607
Businesses in sample	92				
Low sales value (\$000's)	(1)	(1)	29	55	122
High sales value (\$000's)	(1)	29	55	122	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	36.5	35.8	35.3	32.7	41.7	95.5	38.2	40.6	37.8	32.7	41.7
Depreciation	10.3	6.7	13.0	10.9	10.4	86.8	11.9	11.0	13.9	11.2	11.0
Repairs & Maintenance	3.1	1.4	5.8	0.4	4.5	44.2	7.1	7.2	10.2	2.0	6.1
Insurance	2.4	3.3	2.5	2.3	1.8	79.7	3.1	3.8	4.5	2.7	1.9
Fuel Expense	19.6	24.0	13.4	18.4	23.0	84.9	23.1	27.2	15.1	22.9	28.0
Business Tax	1.0	0.4	0.7	0.7	2.1	60.3	1.6	1.2	1.1	1.4	2.2
Personnel Expenses	19.6	7.0	30.2	17.9	22.0	75.3	26.1	25.4	34.0	20.2	23.7
Financial Expenses	3.9	3.3	4.0	5.0	3.5	89.9	4.4	4.9	4.3	5.1	3.6
Bank Interest & Charges	2.9	3.0	1.5	4.5	2.8	82.3	3.5	5.5	1.8	4.9	2.9
Professional Fees	1.1	0.3	2.5	0.5	0.7	76.7	1.4	1.0	2.9	0.6	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	29.4	35.1	26.0	31.2	26.1	100.0	29.4	35.1	26.0	31.2	26.1
Profit (loss)	10.5	18.7	4.5	13.2	6.7	98.7	10.6	18.7	4.5	13.6	6.8
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit/loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 456 - Truck Transport Industry

Businesses primarily engaged in the provision of all types of trucking, transfer and related services. Truck "broker-operators" are included in this industry.

TABLE 2. Balance Sheet Profile for 1985
Manitoba Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,428	607	607	607	607
Businesses in sample	92				
Low sales value (\$000's)	(1)	(1)	29	55	122
High sales value (\$000's)	(1)	29	55	122	(1)
Average (\$000's)					
Assets					
Cash	5	-	1	1	15
Accounts and Notes Receivable	7	-	1	2	24
Inventory	1	-	-	-	5
Other Current Assets	1	-	2	1	3
Total Current Assets	14	-	4	3	47
Fixed Assets	67	-	35	43	180
Less Accum. Dep. on Fixed Assets	24	-	18	6	67
Other Assets	2	-	-	-	7
Total Assets	60	-	21	41	168
Liabilities and Equity					
Current Loans	7	-	3	2	21
Other Current Liabilities	24	-	9	28	56
Total Current Liabilities	31	-	13	30	77
Mortgages Payable	1	-	-	-	3
Long Term Debt	5	-	4	-	16
Other Liabilities	12	-	11	9	28
Total Liabilities	49	-	27	40	124
Total Equity	10	-	-6	2	43

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	2,428	607	607	607	607
Businesses in sample	92				
Low sales value (\$000's)	(1)	(1)	29	55	122
High sales value (\$000's)	(1)	29	55	122	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.7	-	0.5	0.4	0.9
Leverage Ratios					
Debt Equity ratio (times)		-	-20.3	...	11.7
Interest Coverage ratio (times)	19.1	2.6	17.3	23.0	25.4
Debt ratio (times)	1.0	-	1.3	0.8	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Truck Transport Industry (SIC 456)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	441	--	--	--	--
Businesses in sample	15				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000 s)					
Source of Funds					
From Operations	39	--	--	--	--
Sale of Fixed Assets	17	--	--	--	--
Increase in Long Term Debt	13	--	--	--	--
Advances From Owners and Affiliates	4	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	1	--	--	--	--
Total	74	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	36	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	16	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	1	--	--	--	--
Repayment of Adv. From Owners and Affil.	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	1	--	--	--	--
Total	61	--	--	--	--
Increase (Decrease) in Net Working Capital	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	768	159,327	10.446	139	95
less than 20	697	29,593	1.577	132	89
20 - 99	30	14,088	728	5	3
100 - 499	23	35,368	1,880	-	3
500 and over	18	80,278	6,261	2	-
1985					
Total	767	184,577	9.852	99	...
less than 20	690	37,000	1,591	90	...
20 - 99	34	16,641	724	8	...
100 - 499	27	50,899	2,174	-	...
500 and over	16	80,037	5,363	1	...

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Truck Transport Industry (SIC 456)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	1,846	456	467	461	462
Total Sales \$	183,858	8,446	18,049	35,110	122,253
Total Expense \$	167,941	5,605	13,982	30,988	117,366
Net Profit (loss) \$	15,917	2,841	4,067	4,122	4,887
Businesses reporting a profit (No.)	1,508	413	397	380	318
Total Sales \$	126,668	7,633	15,288	28,923	74,824
Total Expense \$	106,810	4,687	10,715	24,349	67,059
Net Profit \$	19,858	2,946	4,573	4,574	7,765
Businesses reporting loss (No.)	338	43	70	81	144
Total Sales \$	57,190	813	2,761	6,187	47,429
Total Expense \$	61,131	918	3,267	6,639	50,307
Net Loss \$	-3,941	-105	-506	-452	-2,878
1983					
All Businesses (No.)	2,102	524	520	532	526
Total Sales \$	172,891	9,647	19,342	36,202	107,700
Total Expense \$	151,107	7,689	13,796	29,655	99,967
Net Profit (loss) \$	21,784	1,958	5,546	6,547	7,733
Businesses reporting a profit (No.)	1,759	377	492	447	443
Total Sales \$	141,718	6,699	18,339	30,317	86,363
Total Expense \$	116,846	3,812	12,668	23,369	76,997
Net Profit \$	24,872	2,887	5,671	6,948	9,366
Businesses reporting a loss (No.)	343	147	28	85	83
Total Sales \$	31,173	2,948	1,003	5,885	21,337
Total Expense \$	34,261	3,877	1,128	6,286	22,970
Net Loss \$	-3,088	-929	-125	-401	-1,633
1984					
All Businesses (No.)	2,099	521	527	525	526
Total Sales \$	262,555	10,208	25,742	49,211	177,394
Total Expense \$	240,384	6,845	20,699	44,734	168,106
Net Profit (loss) \$	22,171	3,363	5,043	4,477	9,288
Businesses reporting a profit (No.)	1,800	413	488	453	446
Total Sales \$	223,168	8,248	23,954	41,735	149,231
Total Expense \$	198,299	4,642	18,638	36,483	138,536
Net Profit \$	24,869	3,606	5,316	5,252	10,695
Businesses reporting a loss (No.)	299	108	39	72	80
Total Sales \$	39,387	1,960	1,788	7,476	28,163
Total Expense \$	42,085	2,203	2,061	8,251	29,570
Net Loss \$	-2,698	-243	-273	-775	-1,407
1985					
All Businesses (No.)	2,431	602	570	648	611
Total Sales \$	294,100	11,763	24,927	52,579	204,831
Total Expense \$	264,502	9,338	19,795	44,827	190,542
Net Profit (loss) \$	29,598	2,425	5,132	7,752	14,289
Businesses reporting a profit (No.)	1,981	420	435	607	519
Total Sales \$	236,217	8,498	18,740	49,498	159,481
Total Expense \$	202,817	5,075	12,818	41,352	143,572
Net Profit \$	33,400	3,423	5,922	8,146	15,909
Businesses reporting a loss (No.)	450	182	135	41	92
Total Sales \$	57,883	3,265	6,187	3,081	45,350
Total Expense \$	61,685	4,263	6,977	3,475	46,970
Net Loss \$	-3,802	-998	-790	-394	-1,620

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	46.7	--	--	--	--	100.0	46.7	--	--	--	--
Depreciation	9.4	--	--	--	--	100.0	9.4	--	--	--	--
Repairs & Maintenance	3.8	--	--	--	--	100.0	3.8	--	--	--	--
Insurance	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Fuel Expense	29.3	--	--	--	--	100.0	29.3	--	--	--	--
Business Tax	0.9	--	--	--	--	82.2	1.1	--	--	--	--
Personnel Expenses	3.2	--	--	--	--	43.4	7.3	--	--	--	--
Financial Expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Bank Interest & Charges	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Professional Fees	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	27.8	--	--	--	--	100.0	27.8	--	--	--	--
Profit (loss)	18.5	--	--	--	--	100.0	18.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4564 - Dry Bulk Materials Trucking Industry

Businesses primarily engaged in transporting, usually by dump-trucks, such dry bulk materials as cement, fill, sand, and debris including snow, as for example, dry materials bulk hopper truck service, dry bulk truck transporting service, bulk tank truck service of dry chemicals, dump truck transporting service (fill, sand, debris), snow hauling truck service, and dry bulk tank truck transporting service.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	14	--	--	--	--
Inventory	2	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	21	--	--	--	--
Fixed Assets	40	--	--	--	--
Less Accum Dep on Fixed Assets	4	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	60	--	--	--	--
Liabilities and Equity					
Current Loans	9	--	--	--	--
Other Current Liabilities	5	--	--	--	--
Total Current Liabilities	15	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	9	--	--	--	--
Other Liabilities	14	--	--	--	--
Total Liabilities	37	--	--	--	--
Total Equity	23	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	109	--	--	--	--
Businesses in sample	7				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	4.4	--	--	--	--
Interest Coverage ratio (times)	9.8	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	8	--	--	--	--
Businesses in sample	2				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Truck Transport Industry (SIC 456)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	768	159,327	10,446	139	95
less than 20	697	29,593	1,577	132	89
20 - 99	30	14,088	728	5	3
100 - 499	23	35,368	1 880	-	3
500 and over	18	80,278	6,261	2	-
1985					
Total	767	184,577	9,852	99	
less than 20	690	37,000	1,591	90	
20 - 99	34	16,641	724	8	
100 - 499	27	50,899	2,174	-	
500 and over	16	80,037	5,363	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Dry Bulk Materials Trucking Industry (SIC 4564)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	96	23	22	27	24
Total Sales \$	8,927	489	735	1,143	6,560
Total Expense \$	8,567	275	467	1,017	6,808
Net Profit (loss) \$	360	214	268	126	-248
Businesses reporting a profit (No.)	76	23	21	22	10
Total Sales \$	3,936	489	703	956	1,788
Total Expense \$	3,132	275	428	828	1,601
Net Profit \$	804	214	275	128	187
Businesses reporting loss (No.)	20	-	1	5	14
Total Sales \$	4,991	-	32	187	4,772
Total Expense \$	5,435	-	39	189	5,207
Net Loss \$	-444	-	-7	-2	-435
1983					
All Businesses (No.)	98	24	23	26	25
Total Sales \$	9,183	551	1,033	1,878	5,721
Total Expense \$	8,324	382	801	1,583	5,558
Net Profit (loss) \$	859	169	232	295	163
Businesses reporting a profit (No.)	79	21	22	16	20
Total Sales \$	7,242	456	999	1,085	4,702
Total Expense \$	6,299	245	765	779	4,510
Net Profit \$	943	211	234	306	192
Businesses reporting a loss (No.)	19	3	1	10	5
Total Sales \$	1,941	95	34	793	1,019
Total Expense \$	2,025	137	36	804	1,048
Net Loss \$	-84	-42	-2	-11	-29
1984					
All Businesses (No.)	192	36	58	33	65
Total Sales \$	30,331	601	1,586	2,321	25,823
Total Expense \$	29,285	517	1,187	1,989	25,592
Net Profit (loss) \$	1,046	84	399	332	231
Businesses reporting a profit (No.)	154	18	41	33	62
Total Sales \$	28,906	321	1,175	2,321	25,089
Total Expense \$	27,771	182	775	1,989	24,825
Net Profit \$	1,135	139	400	332	264
Businesses reporting a loss (No.)	38	18	17	-	3
Total Sales \$	1,425	280	411	-	734
Total Expense \$	1,514	335	412	-	767
Net Loss \$	-89	-55	-1	-	-33
1985					
All Businesses (No.)	115	23	30	33	29
Total Sales \$	20,544	442	1,188	2,412	16,502
Total Expense \$	18,620	272	900	2,116	15,332
Net Profit (loss) \$	1,924	170	288	296	1,170
Businesses reporting a profit (No.)	111	22	30	33	26
Total Sales \$	15,739	432	1,188	2,412	11,707
Total Expense \$	13,794	254	900	2,116	10,524
Net Profit \$	1,945	178	288	296	1,183
Businesses reporting a loss (No.)	4	1	-	-	3
Total Sales \$	4,805	10	-	-	4,795
Total Expense \$	4,826	18	-	-	4,808
Net Loss \$	-21	-8	-	-	-13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	33				
Low sales value (\$000's)	(1)	1	17	26	37
High sales value (\$000's)	(1)	1	26	37	

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Vehicle Expenses	25.0	32.2	26.8	16.9	24.8	98.8	25.3	32.2	26.8	17.7	24.8
Depreciation	3.0	1.7	4.6	0.5	5.1	54.8	5.5	5.7	4.6	8.2	6.3
Repairs & Maintenance	0.8	...	...	...	...	14.0	5.5	...	...	...	...
Insurance	3.0	3.6	4.9	2.6	1.2	74.5	4.1	3.7	4.9	4.0	3.1
Fuel Expense	17.0	23.3	16.9	13.5	14.8	88.9	19.1	25.9	16.9	16.8	17.3
Business Tax	1.2	1.5	0.4	0.2	2.6	86.3	1.3	1.5	0.4	0.2	3.2
Personnel Expenses	16.6	7.6	7.8	17.8	31.7	68.8	24.1	25.4	7.8	29.8	38.3
Financial Expenses	3.3	1.4	3.2	4.6	3.8	87.2	3.8	2.3	3.2	5.3	3.8
Bank Interest & Charges	2.7	0.3	2.6	4.2	3.4	56.4	4.8	1.0	3.8	9.6	4.2
Professional Fees	0.6	1.1	0.6	0.4	0.4	77.8	0.8	1.8	0.6	0.5	0.5
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	35.6	44.5	31.0	39.5	28.3	100.0	35.6	44.5	31.0	39.5	28.3
Profit (loss)	19.5	14.4	31.2	21.2	11.4	100.0	19.5	14.4	31.2	21.2	11.4
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	..

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 4581 - Taxicab Industry

Businesses primarily engaged in providing passenger transportation by automobiles not operated on regular schedules or between fixed terminals. Taxicab fleet owners and organizations are included regardless of whether drivers are hired, rent their cabs or are otherwise compensated. Also included are those who own and operate their own taxicabs, taxi dispatching, road motor vehicle taxi service, and taxicab service.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	17	26	37
High sales value (\$000's)	(1)	17	26	37	(1)
Average (\$000's)					
Assets					
Cash	3	-	2	-	8
Accounts and Notes Receivable	-	-	-	-	1
Inventory	-	-	-	-	-
Other Current Assets	-	-	-	-	-
Total Current Assets	3	-	2	-	9
Fixed Assets	4	-	1	1	13
Less Accum Dep on Fixed Assets	1	-	-	-	4
Other Assets	11	-	3	-	40
Total Assets	17	-	6	1	58
Liabilities and Equity					
Current Loans	-	-	-	-	-
Other Current Liabilities	1	-	-	-	2
Total Current Liabilities	1	-	-	-	2
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	-
Other Liabilities	5	-	-	-	21
Total Liabilities	6	-	-	-	24
Total Equity	11	-	6	1	34

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	300	75	75	75	75
Businesses in sample	33				
Low sales value (\$000's)	(1)	(1)	17	26	37
High sales value (\$000's)	(1)	17	26	37	(1)
Average					
Liquidity Ratio					
Current ratio (times)	24.8	-	51.4	-	21.0
Leverage Ratios					
Debt Equity ratio (times)	0.4	-	-	0.4	0.7
Interest Coverage ratio (times)	7.2	-	13.5	2.7	11.5
Debt ratio (times)	0.2	-	-	0.3	0.4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Taxicab Industry (SIC 4581)

	Total (1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Taxicab Industry (SIC 4581)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	222	6,231	901	35	28
less than 20	213	3,707	536	34	28
20 - 99	9	2,524	365	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	224	5,992	512	39	-
less than 20	220	4,516	386	39	-
20 - 99	4	1,476	126	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Taxicab Industry (SIC 4581)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	329	76	84	86	83
Total Sales \$	20,340	1,276	1,903	3,035	14,126
Total Expense \$	18,295	1,004	1,415	2,524	13,352
Net Profit (loss) \$	2,045	272	488	511	774
Businesses reporting a profit (No.)	288	76	78	76	58
Total Sales \$	16,396	1,276	1,738	2,714	10,668
Total Expense \$	14,011	1,004	1,243	2,117	9,647
Net Profit \$	2,385	272	495	597	1,021
Businesses reporting loss (No.)	41	-	6	10	25
Total Sales \$	3,944	-	165	321	3,458
Total Expense \$	4,284	-	172	407	3,705
Net Loss \$	-340	-	-7	-86	-247
1983					
All Businesses (No.)	397	90	96	109	102
Total Sales \$	18,791	1,146	1,840	2,927	12,878
Total Expense \$	16,955	1,087	1,341	2,379	12,148
Net Profit (loss) \$	1,836	59	499	548	730
Businesses reporting a profit (No.)	341	68	87	104	82
Total Sales \$	15,142	819	1,678	2,798	9,847
Total Expense \$	13,107	724	1,160	2,202	9,021
Net Profit \$	2,035	95	518	596	826
Businesses reporting a loss (No.)	56	22	9	5	20
Total Sales \$	3,649	327	162	129	3,031
Total Expense \$	3,848	363	181	177	3,127
Net Loss \$	-199	-36	-19	-48	-96
1984					
All Businesses (No.)	457	109	117	113	118
Total Sales \$	25,920	1,639	2,929	4,277	17,075
Total Expense \$	26,036	1,495	2,385	3,662	18,494
Net Profit (loss) \$	-116	144	544	615	-1,419
Businesses reporting a profit (No.)	374	72	117	104	81
Total Sales \$	18,764	1,201	2,929	3,929	10,705
Total Expense \$	16,153	919	2,385	3,278	9,571
Net Profit \$	2,611	282	544	651	1,134
Businesses reporting a loss (No.)	83	37	-	9	37
Total Sales \$	7,156	438	-	348	6,370
Total Expense \$	9,883	576	-	384	8,923
Net Loss \$	-2,727	-138	-	-36	-2,553
1985					
All Businesses (No.)	302	57	85	79	81
Total Sales \$	16,340	789	1,890	2,323	11,338
Total Expense \$	14,863	740	1,323	1,830	10,970
Net Profit (loss) \$	1,477	49	567	493	368
Businesses reporting a profit (No.)	233	28	85	68	52
Total Sales \$	8,515	430	1,890	2,032	4,163
Total Expense \$	6,777	341	1,323	1,429	3,684
Net Profit \$	1,738	89	567	603	479
Businesses reporting a loss (No.)	69	29	-	11	29
Total Sales \$	7,825	359	-	291	7,175
Total Expense \$	8,086	399	-	401	7,286
Net Loss \$	-261	-40	-	-110	-111

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	251	62	63	63	63						
Businesses in sample	32										
Low sales value (\$000 s)	(1)	(1)	30	108	253						
High sales value (\$000 s)	(1)	30	108	253							
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	60.2	53.8	41.9	66.1	75.8	92.5	65.1	62.8	49.9	66.1	75.8
Occupancy Expenses	11.2	12.5	14.3	10.5	8.0	100.0	11.2	12.5	14.3	10.5	8.0
Mortgage Interest	-	-	-	-	-	1.6	0.3	-	-	-	-
Depreciation	2.4	1.4	4.4	2.1	1.8	73.1	3.3	2.9	6.5	2.7	1.9
Repairs & Maintenance	1.0	1.5	1.6	0.6	0.5	98.4	1.1	1.5	1.6	0.6	0.5
Heat, Light & Telephone	2.9	5.6	2.6	2.6	1.2	100.0	2.9	5.6	2.6	2.6	1.2
Business & Property Tax	0.9	1.2	0.8	0.8	0.9	84.3	1.1	1.7	0.9	1.0	0.9
Insurance	0.5	0.8	0.5	0.6	0.3	91.1	0.5	1.1	0.5	0.6	0.3
Rent	3.4	2.1	4.5	3.9	3.4	57.4	6.0	6.3	6.1	6.0	5.8
Personnel Expenses	14.2	14.7	21.3	9.9	10.7	89.2	15.9	19.3	21.3	13.6	10.7
Financial Expenses	3.3	3.9	2.9	3.6	3.0	100.0	3.3	3.9	2.9	3.6	3.0
Bank Interest & Charges	2.5	2.5	2.2	3.0	2.4	96.0	2.6	2.5	2.2	3.0	2.7
Professional Fees	0.8	1.4	0.7	0.6	0.7	92.9	0.9	1.4	0.8	0.7	0.7
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	7.9	13.4	11.4	3.9	3.2	100.0	7.9	13.4	11.4	3.9	3.2
Advertising	1.0	2.3	0.7	0.8	0.3	97.5	1.0	2.3	0.7	0.8	0.3
Supplies	5.4	11.1	7.9	1.3	1.4	96.9	5.6	11.1	7.9	1.3	1.6
Delivery	0.7	-	0.7	0.5	1.3	75.6	0.9	0.1	0.7	0.5	1.5
Fuel Expense	0.8	-	2.1	1.4	0.2	48.3	1.7	-	2.1	1.5	0.9
Other Expenses	1.6	2.1	3.3	0.4	0.5	83.0	1.9	3.1	3.9	0.5	0.5
Profit (loss)	1.7	-0.4	4.9	5.5	-1.1	100.0	1.7	-0.4	4.9	5.5	-1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6012 - Specialty Food Stores

Businesses primarily engaged in retail dealing usually in one line of food included in this industry are those retail bakeries which sell mainly purchased goods and shops which bake their products on the premises and sell them over-the-counter to final consumers. Businesses primarily engaged in selling fried chicken, doughnuts, pizzas, soft ice cream and the like for off-premises consumption are classified in 9213 -- Take-Out Food Services. This group includes the following types of stores: bread and pastry shops, butcher shops, candy and nut stores, confectionery stores, dairy products stores, delicatessens, fish and seafood stores, fruit and vegetables stores, health food stores, ice cream stores, milk stores, specialty food stores (exc. Take-Out Food Services).

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	251	62	63	63	63
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	30	108	253
High sales value (\$000's)	(1)	30	108	253	(1)
Average (\$000's)					
Assets					
Cash	2	-	2	2	3
Accounts and Notes Receivable	2	-	-	1	6
Inventory	8	3	2	7	17
Other Current Assets	1	-	-	-	2
Total Current Assets	13	3	4	10	28
Fixed Assets	36	1	21	46	68
Less Accum Dep on Fixed Assets	11	-	1	13	25
Other Assets	3	-	2	2	7
Total Assets	41	4	26	44	77
Liabilities and Equity					
Current Loans	7	1	2	11	14
Other Current Liabilities	12	-	4	5	30
Total Current Liabilities	19	2	6	16	44
Mortgages Payable	4	-	9	5	2
Long Term Debt	2	1	-	6	2
Other Liabilities	18	-	-	12	48
Total Liabilities	43	3	16	39	96
Total Equity	-2	1	11	6	-19

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	251	62	63	63	63
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	30	108	253
High sales value (\$000's)	(1)	30	108	253	(1)
Average					
Liquidity Ratio					
Current ratio (times)	0.8	1.9	0.6	1.1	0.7
Leverage Ratios					
Debt Equity ratio (times)	-0.7	2.3	-2.2	0.6	-1.0
Interest Coverage ratio (times)	16.3	2.8	5.3	17.1	36.3
Debt ratio (times)	1.1	0.7	0.4	0.9	1.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Specialty Food Stores (SIC 6012)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	17	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average \$000's					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Food Stores (SIC 601)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	810	126.551	9.333	130	92
less than 20	762	29.338	2.188	119	91
20 - 99	29	10.251	7.81	7	1
100 - 499	3	2.607	1.98	-	-
500 and over	16	84.355	6.166	4	-
1985					
Total	854	147.371	9.907	105	-
less than 20	801	37.529	2.550	100	-
20 - 99	33	15.373	1.073	2	-
100 - 499	6	4.453	3.13	2	-
500 and over	14	90.016	5.971	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Specialty Food Stores (SIC 6012)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	219	53	56	50	60
Total Sales \$	56,175	2,313	5,069	11,737	37,056
Total Expense \$	53,788	2,035	4,427	11,106	36,220
Net Profit (loss) \$	2,387	278	642	631	836
Businesses reporting a profit (No.)	181	46	46	43	46
Total Sales \$	44,918	1,999	3,971	10,287	28,661
Total Expense \$	42,254	1,678	3,264	9,578	27,734
Net Profit \$	2,664	321	707	709	927
Businesses reporting loss (No.)	38	7	10	7	14
Total Sales \$	11,257	314	1,098	1,450	8,395
Total Expense \$	11,534	357	1,163	1,528	8,486
Net Loss \$	-277	-43	-65	-78	-91
1983					
All Businesses (No.)	282	64	75	72	71
Total Sales \$	62,001	1,260	5,726	12,050	42,965
Total Expense \$	59,491	1,541	4,977	11,267	41,706
Net Profit (loss) \$	2,510	-281	749	783	1,259
Businesses reporting a profit (No.)	182	8	57	64	53
Total Sales \$	47,334	217	4,515	10,599	32,003
Total Expense \$	43,742	164	3,637	9,711	30,230
Net Profit \$	3,592	53	878	888	1,773
Businesses reporting a loss (No.)	100	56	18	8	18
Total Sales \$	14,667	1,043	1,211	1,451	10,962
Total Expense \$	15,749	1,377	1,340	1,556	11,476
Net Loss \$	-1,082	-334	-129	-105	-514
1984					
All Businesses (No.)	364	85	97	91	91
Total Sales \$	78,012	3,193	8,442	17,105	49,272
Total Expense \$	77,706	3,067	8,180	16,750	49,709
Net Profit (loss) \$	306	126	262	355	-437
Businesses reporting a profit (No.)	227	68	57	52	50
Total Sales \$	44,546	2,563	5,214	10,766	26,003
Total Expense \$	42,133	2,404	4,700	10,039	24,990
Net Profit \$	2,413	159	514	727	1,013
Businesses reporting a loss (No.)	137	17	40	39	41
Total Sales \$	33,466	630	3,228	6,339	23,269
Total Expense \$	35,573	663	3,480	6,711	24,719
Net Loss \$	-2,107	-33	-252	-372	-1,450
1985					
All Businesses (No.)	252	61	63	57	71
Total Sales \$	52,686	1,540	4,711	9,415	37,020
Total Expense \$	51,226	1,412	4,276	8,675	36,863
Net Profit (loss) \$	1,460	128	435	740	157
Businesses reporting a profit (No.)	167	26	49	56	36
Total Sales \$	36,960	853	4,050	9,167	22,890
Total Expense \$	34,964	687	3,557	8,422	22,298
Net Profit \$	1,996	166	493	745	592
Businesses reporting a loss (No.)	85	35	14	1	35
Total Sales \$	15,726	687	661	248	14,130
Total Expense \$	16,262	725	719	253	14,565
Net Loss \$	-536	-38	-58	-5	-435

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	175	43	44	44	44						
Businesses in sample	26										
Low sales value (\$000 s)	(1)	(1)	347	472	831						
High sales value (\$000 s)	(1)	347	472	831							
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	66.9	74.8	64.4	60.3	69.4	100.0	66.9	74.8	64.4	60.3	69.4
Occupancy Expenses	3.5	2.2	4.2	3.6	3.8	94.2	3.8	3.1	4.2	3.6	3.8
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	0.5	0.1	0.4	0.6	0.7	92.8	0.5	0.2	0.4	0.6	0.8
Repairs & Maintenance	0.4	0.4	0.6	0.4	0.3	90.1	0.5	0.5	0.6	0.4	0.3
Heat, Light & Telephone	0.8	0.4	1.2	0.8	0.6	92.9	0.8	0.6	1.2	0.8	0.6
Business & Property Tax	0.5	0.4	0.8	0.6	0.3	92.9	0.6	0.5	0.8	0.6	0.3
Insurance	0.2	0.2	0.3	0.2	0.2	92.9	0.3	0.3	0.3	0.2	0.2
Rent	1.1	0.7	0.9	0.9	1.7	62.5	1.8	1.1	3.1	1.4	1.9
Personnel Expenses	16.2	11.4	20.7	17.6	14.2	94.2	17.2	16.0	20.7	17.6	14.2
Financial Expenses	0.8	0.4	0.9	0.8	1.0	94.2	0.8	0.5	0.9	0.8	1.0
Bank Interest & Charges	0.3	0.2	0.3	0.2	0.4	85.0	0.4	0.3	0.3	0.3	0.5
Professional Fees	0.4	0.1	0.5	0.6	0.4	92.9	0.4	0.2	0.5	0.6	0.4
Franchise Fees	0.1	-	-	-	-	1.3	4.0	-	-	-	-
Sales and Admin. Expenses	2.7	1.8	3.5	2.7	2.7	98.7	2.7	1.8	3.5	2.7	2.8
Advertising	1.1	0.5	1.6	1.1	1.0	92.5	1.2	0.7	1.6	1.1	1.1
Supplies	1.0	0.8	1.2	1.0	0.8	98.7	1.0	0.8	1.2	1.0	0.9
Delivery	0.6	0.2	0.6	0.6	0.8	91.6	0.6	0.2	0.6	0.6	0.8
Fuel Expense	0.1	-	-	-	-	21.5	0.4	-	-	-	-
Other Expenses	2.6	2.9	0.8	6.1	0.9	99.6	2.6	3.0	0.8	6.1	0.9
Profit (loss)	7.3	6.5	5.5	8.9	8.1	100.0	7.3	6.5	5.5	8.9	8.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6031 - Pharmacies

Businesses primarily engaged in retail dealing in drugs, pharmaceuticals and patent medicines and drug sundries. Prescribed medicines must be sold but are not necessarily the source of greatest revenue. They may be secondarily engaged in selling other lines such as cosmetics, toiletries, tobacco products, confectionery, stationery, giftware and novelty merchandise.

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	175	43	44	44	44
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	347	472	831
High sales value (\$000's)	(1)	347	472	831	(1)
Average (\$000's)					
Assets					
Cash	42	1	5	82	71
Accounts and Notes Receivable	20	2	6	35	34
Inventory	96	32	44	93	195
Other Current Assets	25	1	7	-	82
Total Current Assets	184	35	62	210	381
Fixed Assets	45	6	22	61	79
Less Accum. Dep. on Fixed Assets	24	4	14	24	49
Other Assets	41	7	32	35	80
Total Assets	246	45	102	282	492
Liabilities and Equity					
Current Loans	5	1	-	6	13
Other Current Liabilities	68	32	30	61	135
Total Current Liabilities	73	33	31	67	148
Mortgages Payable	-	2	-	-	-
Long Term Debt	3	2	-	-	10
Other Liabilities	33	6	19	59	41
Total Liabilities	110	42	49	126	199
Total Equity	136	3	52	156	293

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	175	43	44	44	44
Businesses in sample	26				
Low sales value (\$000's)	(1)	(1)	347	472	831
High sales value (\$000's)	(1)	347	472	831	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.2	1.2	2.1	4.1	4.5
Leverage Ratios					
Debt/Equity ratio (times)	16.1	13.9	1.8	1.5	44.1
Interest Coverage ratio (times)	63.6	3.7	15.9	73.7	139.5
Debt ratio (times)	0.6	0.9	0.6	0.5	0.4

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba Pharmacies (SIC 6031)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	162	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average /\$000's					
Source of Funds					
From Operations	50	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	27	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	82	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	2	--	--	--	--
Purchase of Investments	21	--	--	--	--
Repayment of Adv. From Owners and Affil.	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	41	--	--	--	--
Increase (Decrease) in Net Working Capital	41	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba Pharmacies (SIC 6031)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	205	21.787	2,139	15	8
less than 20	176	11 128	1,093	8	6
20 - 99	25	7,969	783	5	2
100 - 499	X	X	26	1	-
500 and over	X	X	237	1	-
1985					
Total	194	26.866	2,194	11	-
less than 20	163	13,266	1,084	6	-
20 - 99	28	10,139	828	5	-
100 - 499	X	X	44	-	-
500 and over	X	X	238	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Pharmacies (SIC 6031)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	119	29	30	30	30
Total Sales \$	56 028	2,736	7,951	14,999	30,342
Total Expense \$	52,093	2,363	7,445	13,470	28,815
Net Profit (loss) \$	3,935	373	506	1,529	1,527
Businesses reporting a profit (No.)	110	24	30	27	29
Total Sales \$	53,245	2,369	7,951	13,558	29,367
Total Expense \$	49,236	1,935	7,445	12,017	27,839
Net Profit \$	4,009	434	506	1,541	1,528
Businesses reporting loss (No.)	9	5	-	3	1
Total Sales \$	2,783	367	-	1,441	975
Total Expense \$	2,857	428	-	1,453	976
Net Loss \$	-74	-61	-	-12	-1
1983					
All Businesses (No.)	131	32	33	33	33
Total Sales \$	55 495	932	7,051	14,961	32,551
Total Expense \$	51 052	996	6,660	14,046	29,350
Net Profit (loss) \$	4 443	-64	391	915	3,201
Businesses reporting a profit (No.)	88	5	24	29	30
Total Sales \$	48 541	342	5,514	13,225	29,460
Total Expense \$	43,574	251	5,037	12,259	26,027
Net Profit \$	4 967	91	477	966	3,433
Businesses reporting a loss (No.)	43	27	9	4	3
Total Sales \$	6,954	590	1,537	1,736	3,091
Total Expense \$	7,478	745	1,623	1,787	3,323
Net Loss \$	-524	-155	-86	-51	-232
1984					
All Businesses (No.)	192	47	47	48	50
Total Sales \$	86 838	4,410	15,414	24,963	42,051
Total Expense \$	83 570	4,514	15,138	24,295	39,623
Net Profit (loss) \$	3 268	-104	276	668	2,428
Businesses reporting a profit (No.)	131	-	33	48	50
Total Sales \$	77 117	-	10,103	24,963	42,051
Total Expense \$	73 662	-	9,744	24,295	39,623
Net Profit \$	3,455	-	359	668	2,428
Businesses reporting a loss (No.)	61	47	14	-	-
Total Sales \$	9,721	4,410	5,311	-	-
Total Expense \$	9,908	4,514	5,394	-	-
Net Loss \$	-187	-104	-83	-	-
1985					
All Businesses (No.)	183	35	53	46	49
Total Sales \$	119,810	7,418	21,774	29,878	60,740
Total Expense \$	110,785	7,239	18,758	28,445	56,343
Net Profit (loss) \$	9,025	179	3,016	1,433	4,397
Businesses reporting a profit (No.)	174	29	52	46	46
Total Sales \$	116,188	6,889	21,651	29,878	57,770
Total Expense \$	107,016	6,667	18,635	28,445	53,269
Net Profit \$	9,172	222	3,016	1,433	4,501
Businesses reporting a loss (No.)	9	6	1	-	3
Total Sales \$	3,622	529	123	-	2,970
Total Expense \$	3,769	572	123	-	3,074
Net Loss \$	-147	-43	-	-	-104

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	146	--	--	--	--						
Businesses in sample	19										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	48.3	--	--	--	--	100.0	48.3	--	--	--	--
Occupancy Expenses	7.9	--	--	--	--	100.0	7.9	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	3.6	--	--	--	--	78.4	4.6	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	56.9	0.7	--	--	--	--
Heat, Light & Telephone	1.1	--	--	--	--	62.5	1.8	--	--	--	--
Business & Property Tax	0.6	--	--	--	--	82.3	0.7	--	--	--	--
Insurance	0.4	--	--	--	--	87.0	0.5	--	--	--	--
Rent	1.8	--	--	--	--	37.6	4.7	--	--	--	--
Personnel Expenses	6.9	--	--	--	--	60.9	11.3	--	--	--	--
Financial Expenses	4.1	--	--	--	--	100.0	4.1	--	--	--	--
Bank Interest & Charges	2.8	--	--	--	--	98.6	2.9	--	--	--	--
Professional Fees	1.3	--	--	--	--	87.0	1.5	--	--	--	--
Franchise Fees	-	--	--	--	--	0.8	0.9	--	--	--	--
Sales and Admin. Expenses	25.3	--	--	--	--	100.0	25.3	--	--	--	--
Advertising	15.4	--	--	--	--	88.7	17.4	--	--	--	--
Supplies	0.9	--	--	--	--	97.3	1.0	--	--	--	--
Delivery	7.9	--	--	--	--	95.4	8.3	--	--	--	--
Fuel Expense	1.0	--	--	--	--	21.1	4.7	--	--	--	--
Other Expenses	3.0	--	--	--	--	83.3	3.6	--	--	--	--
Profit (loss)	4.5	--	--	--	--	63.3	7.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6141 - Miscellaneous Clothing Stores

Businesses primarily engaged in retail dealing in a combination of men's, women's and children's clothing and accessories. Included in this industry are businesses primarily engaged in retailing fur goods. Businesses may be described by product line such as: retail children's and infants' clothing, children's clothing stores, retail children's coats, combination clothing stores (men's, women's and children's), retail children's dresses, blouses and shirts, family clothing stores, retail fur goods, retail children's hosiery, retail infant's and toddler's clothing, retail children's pants and slacks, retail children's skirts, retail children's sleepwear, retail children's suits, retail children's sweaters and retail children's underwear.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	146	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	7	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	30	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	42	--	--	--	--
Fixed Assets	27	--	--	--	--
Less Accum Dep on Fixed Assets	8	--	--	--	--
Other Assets	1	--	--	--	--
Total Assets	62	--	--	--	--
Liabilities and Equity					
Current Loans	20	--	--	--	--
Other Current Liabilities	26	--	--	--	--
Total Current Liabilities	46	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	11	--	--	--	--
Total Liabilities	58	--	--	--	--
Total Equity	4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	146	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	6.8	--	--	--	--
Interest Coverage ratio (times)	13.5	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Miscellaneous Clothing Stores (SIC 6141)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Miscellaneous Clothing Stores (SIC 6141)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	141	13,066	1,313	22	7
less than 20	122	2,956	296	21	7
20 - 99	8	2,614	268	1	-
100 - 499	6	1,109	119	-	-
500 and over	5	6,387	630	-	-
1985					
Total	128	18,153	1,822	19	-
less than 20	107	3,389	339	15	-
20 - 99	9	3,072	311	1	-
100 - 499	6	2,694	274	2	-
500 and over	6	8,998	898	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Miscellaneous Clothing Stores (SIC 6141)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	102	25	25	26	26
Total Sales \$	20 899	1 046	2 078	3 897	13 878
Total Expense \$	20 183	1 044	1 981	3 710	13 448
Net Profit (loss) \$	716	2	97	187	430
Businesses reporting a profit (No.)	80	19	18	21	22
Total Sales \$	17 117	838	1 465	3 048	11 766
Total Expense \$	16 068	732	1 324	2 839	11 173
Net Profit \$	1 049	106	141	209	593
Businesses reporting loss (No.)	22	6	7	5	4
Total Sales \$	3 782	208	613	849	2 112
Total Expense \$	4 115	312	657	871	2 275
Net Loss \$	-333	-104	-44	-22	-163
1983					
All Businesses (No.)	164	37	45	40	42
Total Sales \$	23 725	637	2 044	4 488	16 556
Total Expense \$	22 688	572	1 723	4 188	16 205
Net Profit (loss) \$	1 037	65	321	300	351
Businesses reporting a profit (No.)	136	36	34	32	34
Total Sales \$	17 499	615	1 443	3 739	11 702
Total Expense \$	16 095	549	1 037	3 383	11 126
Net Profit \$	1 404	66	406	356	576
Businesses reporting a loss (No.)	28	1	11	8	8
Total Sales \$	6 226	22	601	749	4 854
Total Expense \$	6 593	23	686	805	5 079
Net Loss \$	-367	-1	-85	-56	-225
1984					
All Businesses (No.)	111	26	10	47	28
Total Sales \$	28 405	2 293	2 025	11 657	12 430
Total Expense \$	26 278	2 262	1 954	11 571	10 491
Net Profit (loss) \$	2 127	31	71	86	1 939
Businesses reporting a profit (No.)	98	17	7	46	28
Total Sales \$	27 114	1 821	1 482	11 381	12 430
Total Expense \$	24 872	1 732	1 357	11 292	10 491
Net Profit \$	2 242	89	125	89	1 939
Businesses reporting a loss (No.)	13	9	3	1	-
Total Sales \$	1 291	472	543	276	-
Total Expense \$	1 406	530	597	279	-
Net Loss \$	-115	-58	-54	-3	-
1985					
All Businesses (No.)	148	-	-	-	-
Total Sales \$	22 622	-	-	-	-
Total Expense \$	21 591	-	-	-	-
Net Profit (loss) \$	1 031	-	-	-	-
Businesses reporting a profit (No.)	137	-	-	-	-
Total Sales \$	21 613	-	-	-	-
Total Expense \$	20 257	-	-	-	-
Net Profit \$	1 356	-	-	-	-
Businesses reporting a loss (No.)	11	-	-	-	-
Total Sales \$	1 009	-	-	-	-
Total Expense \$	1 334	-	-	-	-
Net Loss \$	-325	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	65	--	--	--	--						
Businesses in sample	10										
Low sales value (\$000's)	(1)	--	--	--	--						
High sales value (\$000's)	(1)	--	--	--	--						
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	63.3	--	--	--	--	100.0	63.3	--	--	--	--
Occupancy Expenses	13.7	--	--	--	--	100.0	13.7	--	--	--	--
Mortgage Interest	0.1	--	--	--	--	4.4	3.0	--	--	--	--
Depreciation	1.1	--	--	--	--	68.3	1.7	--	--	--	--
Repairs & Maintenance	0.4	--	--	--	--	85.6	0.4	--	--	--	--
Heat, Light & Telephone	5.6	--	--	--	--	100.0	5.6	--	--	--	--
Business & Property Tax	1.8	--	--	--	--	90.4	2.0	--	--	--	--
Insurance	1.4	--	--	--	--	100.0	1.4	--	--	--	--
Rent	3.3	--	--	--	--	70.5	4.7	--	--	--	--
Personnel Expenses	9.1	--	--	--	--	85.6	10.6	--	--	--	--
Financial Expenses	3.2	--	--	--	--	100.0	3.2	--	--	--	--
Bank Interest & Charges	2.6	--	--	--	--	100.0	2.6	--	--	--	--
Professional Fees	0.7	--	--	--	--	100.0	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	16.6	--	--	--	--	100.0	16.6	--	--	--	--
Advertising	2.5	--	--	--	--	100.0	2.5	--	--	--	--
Supplies	10.8	--	--	--	--	100.0	10.8	--	--	--	--
Delivery	1.1	--	--	--	--	82.4	1.3	--	--	--	--
Fuel Expense	2.2	--	--	--	--	61.7	3.6	--	--	--	--
Other Expenses	7.9	--	--	--	--	85.2	9.3	--	--	--	--
Profit (loss)	-13.8	--	--	--	--	100.0	-13.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6151 - Fabric and Yarn Stores

Businesses primarily engaged in retail dealing in yard goods yarns and related merchandise such as dry goods and notions stores, fabric stores, retail knitting yarn and accessories, mill-end stores (textile fabric), retail piece goods (textile fabric), retail sewing thread, retail textile fabrics, retail yarn goods (textile fabric), and retail yarn.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	8	--	--	--	--
Inventory	37	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	46	--	--	--	--
Fixed Assets	11	--	--	--	--
Less: Accum. Dep. on Fixed Assets	5	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	53	--	--	--	--
Liabilities and Equity					
Current Loans	9	--	--	--	--
Other Current Liabilities	25	--	--	--	--
Total Current Liabilities	34	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	6	--	--	--	--
Total Liabilities	42	--	--	--	--
Total Equity	11	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	65	--	--	--	--
Businesses in sample	10				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	8.3	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	4.1	--	--	--	--
Interest Coverage ratio (times)	...	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Fabric and Yarn Stores (SIC 6151)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Fabric and Yarn Stores (SIC 6151)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	22	960	93	4	5
less than 20	20	X	48	4	5
20 - 99	X	X	45	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	33	1,323	131	9	-
less than 20	31	X	61	9	-
20 - 99	X	X	70	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Fabric and Yarn Stores (SIC 6151)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	61	15	14	16	16
Total Sales \$	9,201	247	531	1,720	6,703
Total Expense \$	9,064	220	529	1,653	6,662
Net Profit (loss) \$	137	27	2	67	41
Businesses reporting a profit (No.)	42	15	8	10	9
Total Sales \$	5,221	247	312	1,136	3,526
Total Expense \$	4,688	220	264	1,037	3,167
Net Profit \$	533	27	48	99	359
Businesses reporting loss (No.)	19	-	6	6	7
Total Sales \$	3,980	-	219	584	3,177
Total Expense \$	4,376	-	265	616	3,495
Net Loss \$	-396	-	-46	-32	-318
1983					
All Businesses (No.)	40	4	15	10	11
Total Sales \$	11,465	137	1,276	2,413	7,639
Total Expense \$	10,682	152	1,146	2,226	7,158
Net Profit (loss) \$	783	-15	130	187	481
Businesses reporting a profit (No.)	32	1	14	7	10
Total Sales \$	10,138	42	1,163	1,653	7,280
Total Expense \$	9,252	37	1,024	1,417	6,774
Net Profit \$	886	5	139	236	506
Businesses reporting a loss (No.)	8	3	1	3	1
Total Sales \$	1,327	95	113	760	359
Total Expense \$	1,430	115	122	809	384
Net Loss \$	-103	-20	-9	-49	-25
1984					
All Businesses (No.)	81	18	15	27	21
Total Sales \$	5,058	206	252	1,338	3,262
Total Expense \$	4,797	189	256	1,398	2,954
Net Profit (loss) \$	261	17	-4	-60	308
Businesses reporting a profit (No.)	47	18	-	8	21
Total Sales \$	3,862	206	-	394	3,262
Total Expense \$	3,504	189	-	361	2,954
Net Profit \$	358	17	-	33	308
Businesses reporting a loss (No.)	34	-	15	19	-
Total Sales \$	1,196	-	252	944	-
Total Expense \$	1,293	-	256	1,037	-
Net Loss \$	-97	-	-4	-93	-
1985					
All Businesses (No.)	65	9	19	20	17
Total Sales \$	9,497	112	346	1,956	7,083
Total Expense \$	9,587	186	363	2,020	7,018
Net Profit (loss) \$	-90	-74	-17	-64	65
Businesses reporting a profit (No.)	18	-	-	12	6
Total Sales \$	2,708	-	-	1,339	1,369
Total Expense \$	2,502	-	-	1,220	1,282
Net Profit \$	206	-	-	119	87
Businesses reporting a loss (No.)	47	9	19	8	11
Total Sales \$	6,789	112	346	617	5,714
Total Expense \$	7,085	186	363	800	5,736
Net Loss \$	-296	-74	-17	-183	-22

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Appliance. Television. Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Number of businesses (estimated)	436	109	109	109	109	
Businesses in sample	27					
Low sales value (\$000 s)	(1)	(1)	22	65	249	
High sales value (\$000 s)	(1)	22	65	249	(1)	

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	63.4	89.5	46.2	72.3	59.7	100.0	63.4	89.5	46.2	72.3	59.7
Occupancy Expenses	9.9	18.9	9.0	5.6	10.0	100.0	9.9	18.9	9.0	5.6	10.0
Mortgage Interest	-	...	...	...	...	0.6	0.3	-	-	-	-
Depreciation	3.5	8.1	2.1	1.3	4.4	84.6	4.1	8.1	2.2	2.6	4.6
Repairs & Maintenance	0.9	3.4	0.9	0.2	0.4	84.5	1.1	3.4	1.1	0.3	0.4
Heat, Light & Telephone	2.4	5.7	2.4	1.8	1.4	100.0	2.4	5.7	2.4	1.8	1.4
Business & Property Tax	0.6	-	0.2	0.4	1.3	60.5	1.0	-	1.1	0.4	1.4
Insurance	1.1	1.6	2.0	0.7	0.4	98.8	1.2	1.6	2.1	0.7	0.4
Rent	1.4	-	1.4	1.2	2.1	46.9	2.9	-	3.4	5.1	2.2
Personnel Expenses	13.4	4.3	18.8	4.9	19.9	80.7	16.6	4.3	32.4	6.7	19.9
Financial Expenses	3.4	0.1	7.9	1.6	2.1	100.0	3.4	0.1	7.9	1.6	2.1
Bank Interest & Charges	1.7	0.1	3.2	1.3	1.3	96.1	1.8	0.1	3.4	1.3	1.5
Professional Fees	1.7	-	4.7	0.3	0.8	70.0	2.4	-	6.5	0.5	0.8
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	8.5	13.7	9.7	9.1	4.2	100.0	8.5	13.7	9.7	9.1	4.2
Advertising	2.6	4.6	2.9	1.9	2.0	100.0	2.6	4.6	2.9	1.9	2.0
Supplies	2.4	6.7	2.4	1.9	0.7	98.7	2.4	6.7	2.5	1.9	0.7
Delivery	2.5	0.6	2.2	5.0	1.5	96.2	2.6	0.6	2.3	5.0	1.7
Fuel Expense	1.0	...	...	...	...	36.3	2.7	-	-	-	-
Other Expenses	4.9	13.0	8.2	0.5	1.4	100.0	4.9	13.0	8.2	0.5	1.4
Profit (loss)	-3.4	-39.5	0.2	5.9	2.6	100.0	-3.4	-39.5	0.2	5.9	2.6
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 622 - Appliance. Television. Radio and Stereo Stores

Businesses primarily engaged in retail dealing in major household appliances, small electrical appliances, television, radio and sound equipment. Repair shops for such appliances are included in this industry group.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	436	109	109	109	109
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	22	65	249
High sales value (\$000's)	(1)	22	65	249	(1)
Average (\$000's)					
Assets					
Cash	4	-	1	3	11
Accounts and Notes Receivable	8	3	-	3	24
Inventory	33	7	7	18	83
Other Current Assets	1	-	-	-	5
Total Current Assets	47	11	8	24	123
Fixed Assets	31	7	4	22	78
Less Accum. Dep. on Fixed Assets	12	2	2	4	33
Other Assets	9	-	-	-	30
Total Assets	76	16	11	41	198
Liabilities and Equity					
Current Loans	9	-	4	-	27
Other Current Liabilities	39	-	6	24	104
Total Current Liabilities	48	-	10	24	131
Mortgages Payable	1	-	-	4	-
Long Term Debt	3	-	-	1	8
Other Liabilities	11	-	-	1	37
Total Liabilities	63	-	10	31	175
Total Equity	12	16	1	10	23

* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	436	109	109	109	109
Businesses in sample	27				
Low sales value (\$000's)	(1)	(1)	22	65	249
High sales value (\$000's)	(1)	22	65	249	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.3	-	1.4	1.2	1.3
Leverage Ratios					
Debt Equity ratio (times)	15.3	-	4.5	9.0	36.1
Interest Coverage ratio (times)		-	29.7	3.0	1.9
Debt ratio (times)	0.7	-	0.8	0.8	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	98	--	--	--	--
Businesses in sample	9				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000 s)					
Source of Funds					
From Operations	14	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	22	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	15	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	3	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	21	--	--	--	--
Increase (Decrease) in Net Working Capital	1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Appliance, Television, Radio and Stereo Stores (SIC 622)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	318	16.832	1.225	66	48
less than 20	305	11 330	827	65	48
20 - 99	8	2.379	175	-	-
100 - 499	3	X	151	1	-
500 and over	X	X	72	-	-
1985					
Total	329	22.263	1,413	35	
less than 20	316	14.470	891	33	
20 - 99	9	2.849	176	1	
100 - 499	X	X	176	-	
500 and over	3	X	170	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Appliance. Television. Radio and Stereo Stores (SIC 622)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	289	71	72	71	75
Total Sales \$	39 426	1 270	2 995	6 038	29 123
Total Expense \$	36 837	965	2 609	5 303	27 960
Net Profit (loss) \$	2 589	305	386	735	1 163
Businesses reporting a profit (No.)	210	52	48	52	58
Total Sales \$	30 815	1 021	1 965	4 498	23 331
Total Expense \$	27 605	641	1 444	3 675	21 845
Net Profit \$	3 210	380	521	823	1 486
Businesses reporting loss (No.)	79	19	24	19	17
Total Sales \$	8 611	249	1 030	1 540	5 792
Total Expense \$	9 232	324	1 165	1 628	6 115
Net Loss \$	-621	-75	-135	-88	-323
1983					
All Businesses (No.)	330	76	87	84	83
Total Sales \$	50 832	1 735	3 748	7 558	37 791
Total Expense \$	47 625	1 407	2 938	7 026	36 254
Net Profit (loss) \$	3 207	328	810	532	1 537
Businesses reporting a profit (No.)	260	48	78	68	66
Total Sales \$	42 806	1 265	3 353	6 229	31 959
Total Expense \$	39 124	897	2 456	5 526	30 245
Net Profit \$	3 682	368	897	703	1 714
Businesses reporting a loss (No.)	70	28	9	16	17
Total Sales \$	8 026	470	395	1 329	5 832
Total Expense \$	8 501	510	482	1 500	6 009
Net Loss \$	-475	-40	-87	-171	-177
1984					
All Businesses (No.)	429	92	121	107	109
Total Sales \$	74 109	1 612	4 759	11 716	56 022
Total Expense \$	70 908	1 630	4 066	10 492	54 720
Net Profit (loss) \$	3 201	-18	693	1 224	1 302
Businesses reporting a profit (No.)	323	42	110	81	90
Total Sales \$	57 579	832	4 283	8 974	43 490
Total Expense \$	53 612	662	3 548	7 399	42 003
Net Profit \$	3 967	170	735	1 575	1 487
Businesses reporting a loss (No.)	106	50	11	26	19
Total Sales \$	16 530	780	476	2 742	12 532
Total Expense \$	17 296	968	518	3 093	12 717
Net Loss \$	-766	-188	-42	-351	-185
1985					
All Businesses (No.)	438	105	110	94	129
Total Sales \$	93 914	2 270	6 392	10 765	74 487
Total Expense \$	91 474	2 118	6 498	9 694	73 164
Net Profit (loss) \$	2 440	152	-106	1 071	1 323
Businesses reporting a profit (No.)	305	68	58	89	90
Total Sales \$	68 488	1 527	3 360	9 952	53 649
Total Expense \$	64 901	1 260	2 857	8 639	52 145
Net Profit \$	3 587	267	503	1 313	1 504
Businesses reporting a loss (No.)	133	37	52	5	39
Total Sales \$	25 426	743	3 032	813	20 838
Total Expense \$	26 573	858	3 641	1 055	21 019
Net Loss \$	-1 147	-115	-609	-242	-181

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%						
Number of businesses (estimated)	571	142	143	143	143						
Businesses in sample	95										
Low sales value (\$000's)	(1)	(1)	189	470	803						
High sales value (\$000's)	(1)	189	470	803	(1)						
	Industry Average(2)						Reporting businesses only (3)				
Selected expense item	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	% busi- nesses reporting	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	81.0	74.2	78.3	85.8	85.6	100.0	81.0	74.2	78.3	85.8	85.6
Occupancy Expenses	4.8	7.4	5.3	3.8	2.7	100.0	4.8	7.4	5.3	3.8	2.7
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	1.5	2.3	1.8	1.3	0.7	75.6	2.0	5.9	2.4	1.5	0.7
Repairs & Maintenance	0.5	0.3	1.1	0.4	0.3	92.3	0.6	0.4	1.1	0.5	0.3
Heat, Light & Telephone	1.2	2.2	1.2	1.0	0.6	100.0	1.2	2.2	1.2	1.0	0.6
Business & Property Tax	0.5	0.7	0.4	0.5	0.4	88.5	0.6	0.9	0.5	0.5	0.4
Insurance	0.4	0.7	0.5	0.2	0.3	93.0	0.4	1.0	0.5	0.2	0.3
Rent	0.6	1.2	0.2	0.5	0.5	36.5	1.6	3.4	0.7	1.4	1.0
Personnel Expenses	6.6	2.0	9.7	6.1	8.3	82.5	8.0	4.6	11.1	6.3	8.3
Financial Expenses	1.9	2.6	2.4	1.5	0.9	95.6	1.9	3.2	2.4	1.5	0.9
Bank Interest & Charges	1.6	2.4	2.0	1.2	0.6	86.2	1.8	4.3	2.2	1.3	0.6
Professional Fees	0.3	0.2	0.4	0.3	0.3	85.3	0.3	0.3	0.6	0.3	0.3
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.4	4.7	2.3	1.7	1.1	100.0	2.4	4.7	2.3	1.7	1.1
Advertising	0.4	0.5	0.4	0.3	0.3	87.5	0.4	1.0	0.4	0.4	0.3
Supplies	0.5	0.9	0.6	0.4	0.3	94.8	0.6	1.1	0.6	0.4	0.3
Delivery	0.9	1.5	0.8	0.8	0.5	76.9	1.2	2.7	1.3	0.8	0.5
Fuel Expense	0.6	1.7	0.5	0.2	-	24.2	2.4	3.1	3.0	1.1	0.3
Other Expenses	0.9	1.6	1.0	0.5	0.5	82.6	1.1	3.7	1.1	0.5	0.5
Profit (loss)	2.5	7.5	1.0	0.6	0.9	100.0	2.5	7.5	1.0	0.6	0.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6331 - Gasoline Service Stations

Businesses primarily engaged in retail dealing in gasoline, lubricating oils and greases. Included in this industry are businesses primarily engaged in lubricating motor vehicles. This group industry includes businesses described as: retail diesel fuel, filling stations, gas bars, gasoline service stations, retail gasoline motor vehicles lubrication services, and self-serve gasoline stations.

TABLE 2. Balance Sheet Profile for 1985
Manitoba Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	571	142	143	143	143
Businesses in sample	95				
Low sales value (\$000's)	(1)	(1)	189	470	803
High sales value (\$000's)	(1)	189	470	803	(1)
Average (\$000's)					
Assets					
Cash	7	-	4	6	17
Accounts and Notes Receivable	18	1	34	6	29
Inventory	29	6	17	53	40
Other Current Assets	5	1	1	8	10
Total Current Assets	59	8	56	73	95
Fixed Assets	73	14	55	100	118
Less Accum Dep on Fixed Assets	25	3	18	35	42
Other Assets	5	-	7	5	7
Total Assets	112	19	101	143	178
Liabilities and Equity					
Current Loans	16	2	25	16	21
Other Current Liabilities	30	3	21	39	56
Total Current Liabilities	47	5	47	55	77
Mortgages Payable	4	-	3	5	7
Long Term Debt	14	4	6	38	8
Other Liabilities	27	1	17	53	38
Total Liabilities	91	11	73	150	130
Total Equity	20	8	28	-7	49

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	571	142	143	143	143
Businesses in sample	95				
Low sales value (\$000's)	(1)	(1)	189	470	803
High sales value (\$000's)	(1)	189	470	803	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.0	3.0	1.8	2.2	1.6
Leverage Ratios					
Debt Equity ratio (times)	-0.3	1.6	-12.5	5.6	3.7
Interest Coverage ratio (times)	8.8	3.8		3.7	29.9
Debt ratio (times)	0.8	0.7	0.6	1.0	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba Gasoline Service Stations (SIC 6331)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	217	--	--	--	--
Businesses in sample	17				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	15	--	--	--	--
Sale of Fixed Assets	3	--	--	--	--
Increase in Long Term Debt	6	--	--	--	--
Advances From Owners and Affiliates	5	--	--	--	--
From Government	10	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	39	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	29	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	5	--	--	--	--
Total	43	--	--	--	--
Increase (Decrease) in Net Working Capital	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba Gasoline Service Stations (SIC 6331)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$'000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	504	28,640	3,596	73	30
less than 20	471	18,513	2,313	73	30
20 - 99	27	5,341	677	-	-
100 - 499	X	X	188	-	-
500 and over	4	X	418	-	-
1985					
Total	470	36,524	3,247	34	-
less than 20	451	26,391	2,345	34	-
20 - 99	14	4,000	356	-	-
100 - 499	X	X	205	-	-
500 and over	3	X	341	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Gasoline Service Stations (SIC 6331)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	657	161	163	168	165
Total Sales \$	193,175	3,150	13,012	41,458	135,555
Total Expense \$	186,592	1,869	11,355	40,251	133,117
Net Profit (loss) \$	6,583	1,281	1,657	1,207	2,438
Businesses reporting a profit (No.)	529	137	133	134	125
Total Sales \$	148,209	2,531	11,001	31,402	103,275
Total Expense \$	140,616	1,190	9,128	29,891	100,407
Net Profit \$	7,593	1,341	1,873	1,511	2,868
Businesses reporting loss (No.)	128	24	30	34	40
Total Sales \$	44,966	619	2,011	10,056	32,280
Total Expense \$	45,976	679	2,227	10,360	32,710
Net Loss \$	-1,010	-60	-216	-304	-430
1983					
All Businesses (No.)	515	128	128	129	130
Total Sales \$	209,285	5,848	20,515	54,535	128,387
Total Expense \$	204,725	5,439	19,264	53,571	126,451
Net Profit (loss) \$	4,560	409	1,251	964	1,936
Businesses reporting a profit (No.)	363	75	103	90	95
Total Sales \$	149,361	3,810	15,988	36,400	93,163
Total Expense \$	143,665	3,137	14,427	35,162	90,939
Net Profit \$	5,696	673	1,561	1,238	2,224
Businesses reporting a loss (No.)	152	53	25	39	35
Total Sales \$	59,924	2,038	4,527	18,135	35,224
Total Expense \$	61,060	2,302	4,837	18,409	35,512
Net Loss \$	-1,136	-264	-310	-274	-288
1984					
All Businesses (No.)	628	155	158	154	161
Total Sales \$	284,179	10,036	28,420	69,499	176,224
Total Expense \$	275,329	8,832	26,202	67,854	172,441
Net Profit (loss) \$	8,850	1,204	2,218	1,645	3,783
Businesses reporting a profit (No.)	518	119	129	135	135
Total Sales \$	241,068	8,674	22,664	60,473	149,257
Total Expense \$	231,154	7,178	20,219	58,484	145,273
Net Profit \$	9,914	1,496	2,445	1,989	3,984
Businesses reporting a loss (No.)	110	36	29	19	26
Total Sales \$	43,111	1,362	5,756	9,026	26,967
Total Expense \$	44,175	1,654	5,983	9,370	27,168
Net Loss \$	-1,064	-292	-227	-344	-201
1985					
All Businesses (No.)	582	145	146	143	148
Total Sales \$	324,346	11,876	46,494	85,096	180,880
Total Expense \$	320,031	12,209	45,564	83,966	178,292
Net Profit (loss) \$	4,315	-333	930	1,130	2,588
Businesses reporting a profit (No.)	407	92	104	92	119
Total Sales \$	236,570	8,272	31,517	52,795	143,986
Total Expense \$	230,169	7,410	30,308	51,373	141,078
Net Profit \$	6,401	862	1,209	1,422	2,908
Businesses reporting a loss (No.)	175	53	42	51	29
Total Sales \$	87,776	3,604	14,977	32,301	36,894
Total Expense \$	89,862	4,799	15,256	32,593	37,214
Net Loss \$	-2,086	-1,195	-279	-292	-320

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%	
Number of businesses (estimated)	172	43	43	43	43	
Businesses in sample	30					
Low sales value (\$000 s)	(1)	(1)	169	252	358	
High sales value (\$000 s)	(1)	169	252	358		

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.8	54.1	69.0	71.6	65.3	98.6	65.7	57.4	69.0	71.6	65.3
Occupancy Expenses	8.1	14.0	5.4	6.7	6.6	100.0	8.1	14.0	5.4	6.7	6.6
Mortgage Interest	-	-	-	-	-	-	-	-	-	-	-
Depreciation	2.2	4.3	1.1	2.4	1.2	84.7	2.6	5.8	1.2	2.5	1.5
Repairs & Maintenance	0.7	1.4	0.5	0.2	0.7	91.6	0.8	2.0	0.5	0.2	0.7
Heat, Light & Telephone	1.8	2.5	1.7	1.2	1.6	97.9	1.8	2.8	1.7	1.2	1.6
Business & Property Tax	0.8	1.1	0.6	0.9	0.6	92.8	0.9	1.5	0.6	0.9	0.6
Insurance	0.6	0.9	0.4	0.5	0.6	97.7	0.6	1.0	0.4	0.5	0.6
Rent	2.1	3.7	1.2	1.4	1.9	47.7	4.3	6.3	2.6	2.8	5.1
Personnel Expenses	10.1	2.4	11.1	10.6	15.4	87.6	11.5	3.6	13.5	10.6	15.4
Financial Expenses	2.5	3.1	1.6	1.1	3.9	100.0	2.5	3.1	1.6	1.1	3.9
Bank Interest & Charges	2.0	2.8	1.2	0.7	3.0	99.1	2.0	2.9	1.2	0.7	3.0
Professional Fees	0.6	0.3	0.5	0.4	0.9	93.7	0.6	0.4	0.5	0.4	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.2	9.0	2.5	3.8	5.4	100.0	5.2	9.0	2.5	3.8	5.4
Advertising	1.5	1.1	0.4	1.0	3.1	96.2	1.5	1.3	0.4	1.0	3.1
Supplies	1.7	3.8	0.7	1.5	0.9	100.0	1.7	3.8	0.7	1.5	0.9
Delivery	1.0	1.3	0.6	1.0	1.2	89.1	1.1	1.7	0.7	1.0	1.2
Fuel Expense	1.0	2.8	0.8	0.2	0.2	43.0	2.4	4.6	1.1	1.1	1.2
Other Expenses	2.9	7.4	0.5	1.3	2.3	99.4	2.9	7.4	0.5	1.3	2.3
Profit (loss)	6.3	9.9	9.8	5.0	1.1	100.0	6.3	9.9	9.8	5.0	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6342 - Tire, Battery, Parts and Accessories Stores

Businesses primarily engaged in retail dealing in new or used tires, tubes batteries and other automobile parts and accessories separately or in combination. These businesses may be secondarily engaged in tire installation and repair as well as in automobile repair. This industry includes the following types of retail operations: retail automotive batteries, retail automotive parts and accessories, retail automotive cassettes and 8-track tape recorders, retail motor vehicle radios (inc. C.B. or GRS), retail motor vehicle stereos, retail motor vehicle tape decks and retail tires and tubes.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	172	43	43	43	43
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	169	252	358
High sales value (\$000's)	(1)	169	252	358	(1)
Average (\$000's)					
Assets					
Cash	4	-	1	13	2
Accounts and Notes Receivable	18	2	13	11	42
Inventory	67	13	22	63	154
Other Current Assets	1	1	-	-	2
Total Current Assets	90	16	36	88	200
Fixed Assets	74	8	28	90	156
Less Accum Dep on Fixed Assets	30	3	10	51	53
Other Assets	5	-	-	4	15
Total Assets	139	22	54	130	318
Liabilities and Equity					
Current Loans	18	7	5	-	52
Other Current Liabilities	43	7	26	50	82
Total Current Liabilities	61	14	31	50	134
Mortgages Payable	7	-	-	-	24
Long Term Debt	9	2	-	5	25
Other Liabilities	40	3	4	50	94
Total Liabilities	117	19	36	105	278
Total Equity	22	2	19	25	41

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	172	43	43	43	43
Businesses in sample	30				
Low sales value (\$000's)	(1)	(1)	169	252	358
High sales value (\$000's)	(1)	169	252	358	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.8	1.3	2.1	1.7	1.7
Leverage Ratios					
Debt/Equity ratio (times)	1.4	-1.6	0.9	3.7	1.3
Interest Coverage ratio (times)	13.9	6.1	12.6	41.5	0.8
Debt ratio (times)	0.8	0.9	0.7	0.8	0.9

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Tire. Battery. Parts and Accessories Stores (SIC 6342)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	94	--	--	--	--
Businesses in sample	6				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	19	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	7	--	--	--	--
Advances From Owners and Affiliates	1	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	27	--	--	--	--
Total	55	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	53	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	4	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	2	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	59	--	--	--	--
Increase (Decrease) in Net Working Capital	-5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Tire. Battery. Parts and Accessories Stores (SIC 6342)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	85	4,576	351	13	7
less than 20	84	X	247	13	7
20 - 99	-	-	-	-	-
100 - 499	X	X	104	-	-
500 and over	-	-	-	-	-
1985					
Total	81	5,747	396	6	-
less than 20	79	3,970	274	5	-
20 - 99	X	X	2	1	-
100 - 499	X	X	120	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Tire, Battery, Parts and Accessories Stores (SIC 6342)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	65	15	17	16	17
Total Sales \$	24,152	1,126	3,514	6,124	13,388
Total Expense \$	23,696	1,122	3,435	5,928	13,211
Net Profit (loss) \$	456	4	79	196	177
Businesses reporting a profit (No.)	40	8	12	9	11
Total Sales \$	13,986	534	2,418	3,480	7,554
Total Expense \$	13,189	502	2,249	3,216	7,222
Net Profit \$	797	32	169	264	332
Businesses reporting loss (No.)	25	7	5	7	6
Total Sales \$	10,166	592	1,096	2,644	5,834
Total Expense \$	10,507	620	1,186	2,712	5,989
Net Loss \$	-341	-28	-90	-68	-155
1983					
All Businesses (No.)	105	25	27	26	27
Total Sales \$	29,674	1,117	3,349	6,119	19,089
Total Expense \$	28,269	890	3,118	5,911	18,350
Net Profit (loss) \$	1,405	227	231	208	739
Businesses reporting a profit (No.)	85	22	18	23	22
Total Sales \$	24,673	995	2,176	5,435	16,067
Total Expense \$	23,104	745	1,863	5,201	15,295
Net Profit \$	1,569	250	313	234	772
Businesses reporting a loss (No.)	20	3	9	3	5
Total Sales \$	5,001	122	1,173	684	3,022
Total Expense \$	5,165	145	1,255	710	3,055
Net Loss \$	-164	-23	-82	-26	-33
1984					
All Businesses (No.)	121	29	23	28	41
Total Sales \$	31,378	577	3,069	6,274	21,458
Total Expense \$	29,951	490	2,744	5,329	21,388
Net Profit (loss) \$	1,427	87	325	945	70
Businesses reporting a profit (No.)	86	11	21	26	28
Total Sales \$	22,210	387	2,875	5,638	13,310
Total Expense \$	20,453	229	2,537	4,691	12,996
Net Profit \$	1,757	158	338	947	314
Businesses reporting a loss (No.)	35	18	2	2	13
Total Sales \$	9,168	190	194	636	8,148
Total Expense \$	9,498	261	207	638	8,392
Net Loss \$	-330	-71	-13	-2	-244
1985					
All Businesses (No.)	172	38	47	37	50
Total Sales \$	56,916	3,759	10,167	11,883	31,107
Total Expense \$	54,764	3,540	9,252	11,262	30,710
Net Profit (loss) \$	2,152	219	915	621	397
Businesses reporting a profit (No.)	140	29	42	37	32
Total Sales \$	43,910	3,168	9,272	11,883	19,587
Total Expense \$	40,999	2,852	8,226	11,262	18,659
Net Profit \$	2,911	316	1,046	621	928
Businesses reporting a loss (No.)	32	9	5	-	18
Total Sales \$	13,006	591	895	-	11,520
Total Expense \$	13,765	688	1,026	-	12,051
Net Loss \$	-759	-97	-131	-	-531

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	181	45	45	45	46
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	115	223	442
High sales value (\$000's)	(1)	115	223	442	1

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	84.3	89.6	87.7	77.5	81.9	100.0	84.3	89.6	87.7	77.5	81.9
Occupancy Expenses	4.4	7.0	4.6	3.1	3.3	100.0	4.4	7.0	4.6	3.1	3.3
Mortgage Interest	-	-	-	-	-	2.1	0.6	-	-	-	-
Depreciation	0.9	1.0	1.1	0.5	1.0	78.9	1.2	1.4	1.5	0.7	1.1
Repairs & Maintenance	0.6	0.6	0.9	0.4	0.5	90.6	0.7	0.6	0.9	0.8	0.5
Heat, Light & Telephone	2.0	4.2	1.9	1.2	1.1	100.0	2.0	4.2	1.9	1.2	1.1
Business & Property Tax	0.4	0.6	0.3	0.5	0.3	94.9	0.4	0.6	0.4	0.5	0.3
Insurance	0.4	0.6	0.3	0.4	0.4	98.6	0.4	0.6	0.3	0.4	0.4
Rent	-	-	-	-	-	11.3	0.4	-	-	-	-
Personnel Expenses	4.8	1.3	2.8	4.9	9.0	84.4	5.7	3.5	2.8	5.2	9.0
Financial Expenses	1.1	0.5	0.6	1.5	1.8	100.0	1.1	0.5	0.6	1.5	1.8
Bank Interest & Charges	0.8	0.3	0.5	0.9	1.4	80.5	1.0	0.3	1.3	1.0	1.4
Professional Fees	0.3	0.1	0.2	0.6	0.4	94.3	0.3	0.2	0.2	0.6	0.4
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	2.9	3.3	2.6	6.3	1.0	100.0	2.9	3.3	2.6	6.3	1.0
Advertising	0.4	0.5	0.3	0.2	0.4	76.9	0.5	0.5	0.4	0.5	0.5
Supplies	0.5	0.5	0.5	0.7	0.4	98.6	0.5	0.5	0.5	0.7	0.4
Delivery	1.4	1.1	0.9	4.6	0.2	83.3	1.7	1.6	0.9	6.2	0.3
Fuel Expense	0.6	1.1	0.9	0.7	-	61.7	1.0	1.5	0.9	1.3	0.1
Other Expenses	0.6	0.4	0.6	0.8	0.6	91.1	0.6	0.4	0.8	0.8	0.6
Profit (loss)	1.8	-2.0	1.1	5.9	2.5	100.0	1.8	-2.0	1.1	5.9	2.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6412 - General Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis, the most important of which is food. Other merchandise sold usually includes ready-to-wear apparel, toiletries, cosmetics, hardware, farm supplies and housewares. Businesses may be described as country general stores and general stores.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	181	45	45	45	46
Businesses in sample	31				
Low sales value (\$000 s)	(1)	(1)	115	223	442
High sales value (\$000 s)	(1)	115	223	442	(1)
Average (\$000 s)					
Assets					
Cash	8	1	1	26	7
Accounts and Notes Receivable	7	-	1	17	12
Inventory	43	6	3	39	106
Other Current Assets	-	-	-	-	1
Total Current Assets	58	7	4	83	126
Fixed Assets	56	6	4	39	149
Less: Accum. Dep. on Fixed Assets	15	2	1	13	38
Other Assets	9	-	-	10	21
Total Assets	108	11	8	118	258
Liabilities and Equity					
Current Loans	15	1	-	20	34
Other Current Liabilities	23	-	1	18	62
Total Current Liabilities	38	1	1	38	96
Mortgages Payable	4	-	2	2	11
Long Term Debt	3	-	-	2	10
Other Liabilities	22	-	-	2	69
Total Liabilities	67	1	3	44	186
Total Equity	40	10	5	74	72

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	181	45	45	45	46
Businesses in sample	31				
Low sales value (\$000 s)	(1)	(1)	115	223	442
High sales value (\$000 s)	(1)	115	223	442	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.7	2.8	7.0	2.9	1.7
Leverage Ratios					
Debt:Equity ratio (times)	0.4	0.1	0.5	-0.2	0.8
Interest Coverage ratio (times)	54.8	1.6	96.3	183.4	4.6
Debt ratio (times)	0.5	0.1	0.2	0.4	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. General Stores (SIC 6412)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	49	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	16	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	18	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	4	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	2	--	--	--	--
Repayment of Adv. From Owners and Atfil	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	11	--	--	--	--
Increase (Decrease) in Net Working Capital	7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	216	128,546	13,247	15	15
less than 20	188	6,158	645	14	14
20 - 99	13	5,212	547	1	1
100 - 499	3	4,752	501	-	-
500 and over	12	112,424	11,554	-	-
1985					
Total	205	136,480	12,188	19	
less than 20	178	6,634	605	17	
20 - 99	11	5,678	520	-	
100 - 499	5	7,095	615	1	
500 and over	11	117,073	10,448	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, General Stores (SIC 6412)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	106	26	26	27	27
Total Sales \$	31,416	962	3,367	7,736	19,351
Total Expense \$	30,333	999	3,229	7,414	18,691
Net Profit (loss) \$	1,083	-37	138	322	660
Businesses reporting a profit (No.)	82	13	19	25	25
Total Sales \$	27,519	513	2,757	6,998	17,251
Total Expense \$	26,268	502	2,575	6,659	16,532
Net Profit \$	1,251	11	182	339	719
Businesses reporting loss (No.)	24	13	7	2	2
Total Sales \$	3,897	449	610	738	2,100
Total Expense \$	4,065	497	654	755	2,159
Net Loss \$	-168	-48	-44	-17	-59
1983					
All Businesses (No.)	193	48	42	55	48
Total Sales \$	47,119	2,284	6,011	11,945	26,879
Total Expense \$	45,220	2,274	5,643	11,464	25,839
Net Profit (loss) \$	1,899	10	368	481	1,040
Businesses reporting a profit (No.)	133	21	35	40	37
Total Sales \$	38,231	1,242	5,258	9,188	22,543
Total Expense \$	36,011	1,071	4,836	8,651	21,453
Net Profit \$	2,220	171	422	537	1,090
Businesses reporting a loss (No.)	60	27	7	15	11
Total Sales \$	8,888	1,042	753	2,757	4,336
Total Expense \$	9,209	1,203	807	2,813	4,386
Net Loss \$	-321	-161	-54	-56	-50
1984					
All Businesses (No.)	134	32	33	35	34
Total Sales \$	48,089	1,953	6,053	11,826	28,257
Total Expense \$	46,078	1,878	5,847	11,397	26,956
Net Profit (loss) \$	2,011	75	206	429	1,301
Businesses reporting a profit (No.)	123	28	31	31	33
Total Sales \$	45,280	1,707	5,594	10,627	27,352
Total Expense \$	43,145	1,577	5,351	10,173	26,044
Net Profit \$	2,135	130	243	454	1,308
Businesses reporting a loss (No.)	11	4	2	4	1
Total Sales \$	2,809	246	459	1,199	905
Total Expense \$	2,933	301	496	1,224	912
Net Loss \$	-124	-55	-37	-25	-7
1985					
All Businesses (No.)	181	42	48	37	54
Total Sales \$	69,928	3,592	8,732	13,467	44,137
Total Expense \$	67,864	3,531	8,272	12,861	43,200
Net Profit (loss) \$	2,064	61	460	606	937
Businesses reporting a profit (No.)	140	20	42	33	45
Total Sales \$	57,299	1,874	7,649	11,995	35,781
Total Expense \$	54,909	1,739	7,131	11,328	34,711
Net Profit \$	2,390	135	518	667	1,070
Businesses reporting a loss (No.)	41	22	6	4	9
Total Sales \$	12,629	1,718	1,083	1,472	8,356
Total Expense \$	12,955	1,792	1,141	1,533	8,489
Net Loss \$	-326	-74	-58	-61	-133

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	1	--	--	--	--
High sales value (\$000's)	1	--	--	--	--
	Industry Average(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Selected expense item					% busi- nesses reporting
	Percent of sales				
Cost of Sales	86.0	--	--	--	100.0
Occupancy Expenses	6.8	--	--	--	100.0
Mortgage Interest	-	--	--	--	-
Depreciation	2.3	--	--	--	100.0
Repairs & Maintenance	0.6	--	--	--	100.0
Heat, Light & Telephone	2.1	--	--	--	100.0
Business & Property Tax	0.9	--	--	--	100.0
Insurance	0.9	--	--	--	100.0
Rent	-	--	--	--	-
Personnel Expenses	1.7	--	--	--	100.0
Financial Expenses	2.7	--	--	--	100.0
Bank interest & Charges	2.5	--	--	--	100.0
Professional Fees	0.3	--	--	--	100.0
Franchise Fees	-	--	--	--	-
Sales and Admin. Expenses	2.2	--	--	--	100.0
Advertising	0.4	--	--	--	100.0
Supplies	0.3	--	--	--	100.0
Delivery	0.4	--	--	--	100.0
Fuel Expense	1.1	--	--	--	100.0
Other Expenses	0.1	--	--	--	19.7
Profit (loss)	0.5	--	--	--	100.0
Total	100.0	--	--	--	100.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6413 - General Merchandise Stores

Businesses primarily engaged in retail dealing in a general line of merchandise on a non-departmental basis including ready-to-wear apparel, toiletries, cosmetics, hardware and housewares, where food and household furniture are not normally commodity lines and where no one commodity line accounts for more than 50% of total revenue

TABLE 2. Balance Sheet Profile for 1985
Manitoba, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	3	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	14	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	19	--	--	--	--
Fixed Assets	31	--	--	--	--
Less Accum Dep on Fixed Assets	8	--	--	--	--
Other Assets	3	--	--	--	--
Total Assets	45	--	--	--	--
Liabilities and Equity					
Current Loans	5	--	--	--	--
Other Current Liabilities	1	--	--	--	--
Total Current Liabilities	7	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	10	--	--	--	--
Other Liabilities	5	--	--	--	--
Total Liabilities	21	--	--	--	--
Total Equity	24	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 3. Financial Ratios for 1985
Manitoba, General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	7	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.1	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.9	--	--	--	--
Interest Coverage ratio (times)	1.4	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, General Merchandise Stores (SIC 6413)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, General Merchandise Stores (SIC 641)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	216	128,546	13,247	15	15
less than 20	188	6,158	645	14	14
20 - 99	13	5,212	547	1	1
100 - 499	3	4,752	501	-	-
500 and over	12	112,424	11,554	-	-
1985					
Total	205	136,480	12,188	19	
less than 20	178	6,634	605	17	
20 - 99	11	5,678	520	-	
100 - 499	5	7,095	615	1	
500 and over	11	117,073	10,448	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. General Merchandise Stores (SIC 6413)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	53	12	14	13	14
Total Sales \$	19,912	368	2,131	4,183	13,230
Total Expense \$	19,519	360	2,064	3,898	13,197
Net Profit (loss) \$	393	8	67	285	33
Businesses reporting a profit (No.)	37	6	11	12	8
Total Sales \$	13,618	149	1,700	3,803	7,966
Total Expense \$	13,090	134	1,629	3,517	7,810
Net Profit \$	528	15	71	286	156
Businesses reporting loss (No.)	16	6	3	1	6
Total Sales \$	6,294	219	431	380	5,264
Total Expense \$	6,429	226	435	381	5,387
Net Loss \$	-135	-7	-4	-1	-123
1983					
All Businesses (No.)	37	6	12	9	10
Total Sales \$	14,796	523	2,128	2,986	9,159
Total Expense \$	14,324	478	1,980	2,896	8,970
Net Profit (loss) \$	472	45	148	90	189
Businesses reporting a profit (No.)	31	5	12	6	8
Total Sales \$	11,760	417	2,128	1,988	7,227
Total Expense \$	11,221	366	1,980	1,894	6,981
Net Profit \$	539	51	148	94	246
Businesses reporting a loss (No.)	6	1	-	3	2
Total Sales \$	3,036	106	-	998	1,932
Total Expense \$	3,103	112	-	1,002	1,989
Net Loss \$	-67	-6	-	-4	-57
1984					
All Businesses (No.)	25	1	10	7	7
Total Sales \$	11,637	73	890	1,445	9,229
Total Expense \$	11,014	63	927	1,406	8,618
Net Profit (loss) \$	623	10	-37	39	611
Businesses reporting a profit (No.)	13	1	3	2	7
Total Sales \$	10,286	73	422	562	9,229
Total Expense \$	9,579	63	378	520	8,618
Net Profit \$	707	10	44	42	611
Businesses reporting a loss (No.)	12	-	7	5	-
Total Sales \$	1,351	-	468	883	-
Total Expense \$	1,435	-	549	886	-
Net Loss \$	-84	-	-81	-3	-
1985					
All Businesses (No.)	13	2	4	3	4
Total Sales \$	3,028	228	633	708	1,459
Total Expense \$	2,814	235	646	629	1,304
Net Profit (loss) \$	214	-7	-13	79	155
Businesses reporting a profit (No.)	7	-	-	3	4
Total Sales \$	2,167	-	-	708	1,459
Total Expense \$	1,933	-	-	629	1,304
Net Profit \$	234	-	-	79	155
Businesses reporting a loss (No.)	6	2	4	-	-
Total Sales \$	861	228	633	-	-
Total Expense \$	881	235	646	-	-
Net Loss \$	-20	-7	-13	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	103	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	77.6	--	--	--	--	100.0	77.6	--	--	--	--
Occupancy Expenses	5.6	--	--	--	--	89.9	6.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	0.6	--	--	--	--	61.5	1.0	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	42.1	0.3	--	--	--	--
Heat, Light & Telephone	1.8	--	--	--	--	89.9	2.0	--	--	--	--
Business & Property Tax	1.0	--	--	--	--	78.7	1.2	--	--	--	--
Insurance	0.4	--	--	--	--	58.5	0.7	--	--	--	--
Rent	1.6	--	--	--	--	37.7	4.3	--	--	--	--
Personnel Expenses	4.6	--	--	--	--	46.5	9.8	--	--	--	--
Financial Expenses	3.9	--	--	--	--	100.0	3.9	--	--	--	--
Bank Interest & Charges	3.4	--	--	--	--	100.0	3.4	--	--	--	--
Professional Fees	0.5	--	--	--	--	56.4	0.9	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.3	--	--	--	--	100.0	6.3	--	--	--	--
Advertising	1.7	--	--	--	--	90.7	1.9	--	--	--	--
Supplies	2.5	--	--	--	--	89.9	2.8	--	--	--	--
Delivery	1.6	--	--	--	--	67.6	2.4	--	--	--	--
Fuel Expense	0.5	--	--	--	--	25.8	1.8	--	--	--	--
Other Expenses	1.7	--	--	--	--	70.7	2.4	--	--	--	--
Profit (loss)	0.5	--	--	--	--	100.0	0.5	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6541 - Sporting Goods Stores

Businesses primarily engaged in retail dealing in sporting goods, playground and gymnasium equipment. Businesses may be described by product line such as: retail archery equipment, retail athletic clothing (unc. uniforms), retail athletic footwear, retail baseball equipment, retail bowling equipment, retail camping equipment (exc. tent trailers), retail sports and fishing tackle, retail football equipment, retail golf equipment, retail hockey equipment, retail hunting equipment, retail playground equipment, retail skiing equipment, retail soccer equipment, retail softball equipment, sporting goods stores, retail tennis equipment, and retail track and field equipment.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	103	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	4	--	--	--	--
Accounts and Notes Receivable	2	--	--	--	--
Inventory	25	--	--	--	--
Other Current Assets	1	--	--	--	--
Total Current Assets	32	--	--	--	--
Fixed Assets	22	--	--	--	--
Less Accum Dep on Fixed Assets	4	--	--	--	--
Other Assets	7	--	--	--	--
Total Assets	57	--	--	--	--
Liabilities and Equity					
Current Loans	7	--	--	--	--
Other Current Liabilities	27	--	--	--	--
Total Current Liabilities	34	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	1	--	--	--	--
Other Liabilities	17	--	--	--	--
Total Liabilities	54	--	--	--	--
Total Equity	3	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	103	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.3	--	--	--	--
Leverage Ratios					
Debt-Equity ratio (times)	31.3	--	--	--	--
Interest Coverage ratio (times)	2.3	--	--	--	--
Debt ratio (times)	1.1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Sporting Goods Stores (SIC 6541)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	15	--	--	--	--
Businesses in sample	1				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000 s)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Sporting Goods Stores (SIC 6541)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	52	1,880	140	10	10
less than 20	52	1,880	140	10	10
20 - 99	-	-	-	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	75	3,136	283	8	
less than 20	74	X	257	8	
20 - 99	X	X	26	-	
100 - 499	-	-	-	-	
500 and over	-	-	-	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Sporting Goods Stores (SIC 6541)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	82	20	19	22	21
Total Sales \$	15,436	630	1,574	3,071	10,161
Total Expense \$	14,788	628	1,558	2,822	9,780
Net Profit (loss) \$	648	2	16	249	381
Businesses reporting a profit (No.)	69	15	14	22	18
Total Sales \$	13,782	427	1,138	3,071	9,146
Total Expense \$	12,923	387	985	2,822	8,729
Net Profit \$	859	40	153	249	417
Businesses reporting loss (No.)	13	5	5	-	3
Total Sales \$	1,654	203	436	-	1,015
Total Expense \$	1,865	241	573	-	1,051
Net Loss \$	-211	-38	-137	-	-36
1983					
All Businesses (No.)	126	27	29	37	33
Total Sales \$	22,383	599	1,550	4,332	15,902
Total Expense \$	21,451	248	1,647	4,414	15,142
Net Profit (loss) \$	932	351	-97	-82	760
Businesses reporting a profit (No.)	79	18	8	28	25
Total Sales \$	18,359	460	534	3,161	14,204
Total Expense \$	16,807	42	452	2,959	13,354
Net Profit \$	1,552	418	82	202	850
Businesses reporting a loss (No.)	47	9	21	9	8
Total Sales \$	4,024	139	1,016	1,171	1,698
Total Expense \$	4,644	206	1,195	1,455	1,788
Net Loss \$	-620	-67	-179	-284	-90
1984					
All Businesses (No.)	75	-	-	-	-
Total Sales \$	18,474	-	-	-	-
Total Expense \$	17,679	-	-	-	-
Net Profit (loss) \$	795	-	-	-	-
Businesses reporting a profit (No.)	75	-	-	-	-
Total Sales \$	18,474	-	-	-	-
Total Expense \$	17,679	-	-	-	-
Net Profit \$	795	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	103	9	35	33	26
Total Sales \$	17,727	98	822	2,191	14,616
Total Expense \$	17,568	99	783	2,149	14,537
Net Profit (loss) \$	159	-1	39	42	79
Businesses reporting a profit (No.)	73	-	33	20	20
Total Sales \$	8,491	-	729	1,379	6,383
Total Expense \$	8,161	-	657	1,250	6,254
Net Profit \$	330	-	72	129	129
Businesses reporting a loss (No.)	30	9	2	13	6
Total Sales \$	9,236	98	93	812	8,233
Total Expense \$	9,407	99	126	899	8,283
Net Loss \$	-171	-1	-33	-87	-50

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% bus- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	64.7	--	--	--	--	100.0	64.7	--	--	--	--
Occupancy Expenses	13.6	--	--	--	--	100.0	13.6	--	--	--	--
Mortgage Interest	0.5	--	--	--	--	6.9	7.6	--	--	--	--
Depreciation	1.7	--	--	--	--	58.4	2.9	--	--	--	--
Repairs & Maintenance	0.9	--	--	--	--	69.9	1.4	--	--	--	--
Heat, Light & Telephone	3.5	--	--	--	--	94.2	3.7	--	--	--	--
Business & Property Tax	1.2	--	--	--	--	96.5	1.2	--	--	--	--
Insurance	1.1	--	--	--	--	75.5	1.4	--	--	--	--
Rent	4.7	--	--	--	--	56.7	8.3	--	--	--	--
Personnel Expenses	17.3	--	--	--	--	88.3	19.6	--	--	--	--
Financial Expenses	2.7	--	--	--	--	86.9	3.1	--	--	--	--
Bank Interest & Charges	2.2	--	--	--	--	86.9	2.5	--	--	--	--
Professional Fees	0.5	--	--	--	--	70.4	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	5.4	--	--	--	--	86.9	6.2	--	--	--	--
Advertising	2.0	--	--	--	--	60.2	3.3	--	--	--	--
Supplies	1.5	--	--	--	--	86.9	1.7	--	--	--	--
Delivery	1.4	--	--	--	--	81.1	1.7	--	--	--	--
Fuel Expense	-0.5	--	--	--	--	30.2	1.7	--	--	--	--
Other Expenses	2.1	--	--	--	--	96.5	2.2	--	--	--	--
Profit (loss)	-5.7	--	--	--	--	100.0	-5.7	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 658 - Toy, Hobby, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in toys, hobby supplies, gifts, novelties and souvenirs

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	15				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	8	--	--	--	--
Accounts and Notes Receivable	4	--	--	--	--
Inventory	20	--	--	--	--
Other Current Assets	6	--	--	--	--
Total Current Assets	39	--	--	--	--
Fixed Assets	37	--	--	--	--
Less Accum Dep on Fixed Assets	22	--	--	--	--
Other Assets	2	--	--	--	--
Total Assets	55	--	--	--	--
Liabilities and Equity					
Current Loans	10	--	--	--	--
Other Current Liabilities	28	--	--	--	--
Total Current Liabilities	39	--	--	--	--
Mortgages Payable	2	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	42	--	--	--	--
Total Equity	13	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	15				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.2	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.8	--	--	--	--
Interest Coverage ratio (times)		--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	355	13.291	992	56	21
less than 20	334	10.113	754	54	20
20 - 99	12	1.959	148	1	-
100 - 499	7	X	82	-	1
500 and over	X	X	8	1	-
1985					
Total	265	12.427	1.101	32	
less than 20	246	8.888	800	28	
20 - 99	8	1.938	174	1	
100 - 499	8	797	71	1	
500 and over	3	804	56	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba Toy, Hobby, Novelty and Souvenir Stores (SIC 658)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	144	27	41	39	37
Total Sales \$	13,464	393	1,008	2,190	9,873
Total Expense \$	12,738	393	690	2,074	9,581
Net Profit (loss) \$	726	-	318	116	292
Businesses reporting a profit (No.)	111	19	37	28	27
Total Sales \$	10,154	259	904	1,485	7,506
Total Expense \$	9,102	246	578	1,265	7,013
Net Profit \$	1,052	13	326	220	493
Businesses reporting loss (No.)	33	8	4	11	10
Total Sales \$	3,310	134	104	705	2,367
Total Expense \$	3,636	147	112	809	2,568
Net Loss \$	-326	-13	-8	-104	-201
1983					
All Businesses (No.)	121	25	35	30	31
Total Sales \$	14,876	395	1,630	2,860	9,991
Total Expense \$	14,613	399	1,423	2,900	9,891
Net Profit (loss) \$	263	-4	207	-40	100
Businesses reporting a profit (No.)	80	23	24	13	20
Total Sales \$	10,400	355	1,169	1,119	7,757
Total Expense \$	9,671	330	880	962	7,499
Net Profit \$	729	25	289	157	258
Businesses reporting a loss (No.)	41	2	11	17	11
Total Sales \$	4,476	40	461	1,741	2,234
Total Expense \$	4,942	69	543	1,938	2,392
Net Loss \$	-466	-29	-82	-197	-158
1984					
All Businesses (No.)	224	54	56	57	57
Total Sales \$	24,503	730	1,946	4,691	17,136
Total Expense \$	23,765	841	1,694	4,633	16,597
Net Profit (loss) \$	738	-111	252	58	539
Businesses reporting a profit (No.)	164	12	44	53	55
Total Sales \$	21,044	128	1,435	4,398	15,083
Total Expense \$	20,052	119	1,136	4,297	14,500
Net Profit \$	992	9	299	101	583
Businesses reporting a loss (No.)	60	42	12	4	2
Total Sales \$	3,459	602	511	293	2,053
Total Expense \$	3,713	722	558	336	2,097
Net Loss \$	-254	-120	-47	-43	-44
1985					
All Businesses (No.)	239	59	55	42	83
Total Sales \$	23,307	592	1,231	3,075	18,409
Total Expense \$	24,316	592	1,469	3,281	18,974
Net Profit (loss) \$	-1,009	-	-238	-206	-565
Businesses reporting a profit (No.)	137	59	23	31	24
Total Sales \$	9,067	592	508	2,291	5,676
Total Expense \$	8,282	592	453	2,112	5,125
Net Profit \$	785	-	55	179	551
Businesses reporting a loss (No.)	102	-	32	11	59
Total Sales \$	14,240	-	723	784	12,733
Total Expense \$	16,034	-	1,016	1,169	13,849
Net Loss \$	-1,794	-	-293	-385	-1,116

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	154	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	67.1	--	--	--	--	100.0	67.1	--	--	--	--
Occupancy Expenses	12.7	--	--	--	--	100.0	12.7	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	2.0	--	--	--	--	65.6	3.0	--	--	--	--
Repairs & Maintenance	1.0	--	--	--	--	69.9	1.4	--	--	--	--
Heat, Light & Telephone	3.4	--	--	--	--	92.4	3.6	--	--	--	--
Business & Property Tax	1.2	--	--	--	--	98.0	1.3	--	--	--	--
Insurance	1.1	--	--	--	--	77.1	1.4	--	--	--	--
Rent	4.0	--	--	--	--	51.5	7.8	--	--	--	--
Personnel Expenses	19.0	--	--	--	--	86.5	21.9	--	--	--	--
Financial Expenses	2.6	--	--	--	--	84.7	3.1	--	--	--	--
Bank Interest & Charges	2.1	--	--	--	--	84.7	2.5	--	--	--	--
Professional Fees	0.4	--	--	--	--	66.8	0.7	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	4.9	--	--	--	--	84.7	5.8	--	--	--	--
Advertising	1.9	--	--	--	--	53.6	3.5	--	--	--	--
Supplies	1.4	--	--	--	--	84.7	1.6	--	--	--	--
Delivery	1.1	--	--	--	--	79.7	1.3	--	--	--	--
Fuel Expense	0.5	--	--	--	--	31.6	1.7	--	--	--	--
Other Expenses	2.0	--	--	--	--	98.0	2.0	--	--	--	--
Profit (loss)	-8.2	--	--	--	--	100.0	-8.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit/loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 6582 - Gift, Novelty and Souvenir Stores

Businesses primarily engaged in retail dealing in gifts, novelty merchandise and souvenirs such as: retail carvings and artwork, retail handicraft ceramics, retail seasonal and holiday decorations, retail handicraft decoupage, retail eskimo carvings, retail gift wrap supplies, gift shops, retail handcrafted goods (novelties, souvenirs), joke shops, retail handicraft macrame, retail handicraft metalwork, retail novelty merchandise, retail handicraft pottery, and retail souvenirs.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	154	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	10	--	--	--	--
Accounts and Notes Receivable	5	--	--	--	--
Inventory	18	--	--	--	--
Other Current Assets	7	--	--	--	--
Total Current Assets	40	--	--	--	--
Fixed Assets	42	--	--	--	--
Less Accum. Dep. on Fixed Assets	26	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	56	--	--	--	--
Liabilities and Equity					
Current Loans	12	--	--	--	--
Other Current Liabilities	31	--	--	--	--
Total Current Liabilities	43	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	44	--	--	--	--
Total Equity	12	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	154	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	1.8	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total (1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 \$)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	340	12,895	962	54	16
less than 20	319	9,717	724	52	15
20 - 99	12	1,959	148	1	-
100 - 499	7	X	82	-	1
500 and over	X	X	8	1	-
1985					
Total	244	11,854	1,049	30	-
less than 20	225	8,315	748	26	-
20 - 99	8	1,938	174	1	-
100 - 499	8	797	71	1	-
500 and over	3	804	56	2	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Gift, Novelty and Souvenir Stores (SIC 6582)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	107	23	26	31	27
Total Sales \$	9,538	332	556	1,644	7,006
Total Expense \$	9,077	330	300	1,578	6,869
Net Profit (loss) \$	461	2	256	66	137
Businesses reporting a profit (No.)	82	16	25	22	19
Total Sales \$	6,882	211	522	1,095	5,054
Total Expense \$	6,150	198	261	942	4,749
Net Profit \$	732	13	261	153	305
Businesses reporting loss (No.)	25	7	1	9	8
Total Sales \$	2,656	121	34	549	1,952
Total Expense \$	2,927	132	39	636	2,120
Net Loss \$	-271	-11	-5	-87	-168
1983					
All Businesses (No.)	77	12	26	16	23
Total Sales \$	8,764	377	1,370	1,643	5,374
Total Expense \$	8,636	321	1,227	1,729	5,359
Net Profit (loss) \$	128	56	143	-86	15
Businesses reporting a profit (No.)	40	10	15	4	11
Total Sales \$	4,956	337	864	437	3,318
Total Expense \$	4,446	252	657	357	3,180
Net Profit \$	510	85	207	80	138
Businesses reporting a loss (No.)	37	2	11	12	12
Total Sales \$	3,808	40	506	1,206	2,056
Total Expense \$	4,190	69	570	1,372	2,179
Net Loss \$	-382	-29	-64	-166	-123
1984					
All Businesses (No.)	173	44	32	52	45
Total Sales \$	20,565	866	1,869	4,520	13,310
Total Expense \$	20,166	909	1,712	4,420	13,125
Net Profit (loss) \$	399	-43	157	100	185
Businesses reporting a profit (No.)	131	19	17	52	43
Total Sales \$	17,438	525	1,136	4,520	11,257
Total Expense \$	16,800	441	911	4,420	11,028
Net Profit \$	638	84	225	100	229
Businesses reporting a loss (No.)	42	25	15	-	2
Total Sales \$	3,127	341	733	-	2,053
Total Expense \$	3,366	468	801	-	2,097
Net Loss \$	-239	-127	-68	-	-44
1985					
All Businesses (No.)	213	-	-	-	-
Total Sales \$	21,785	-	-	-	-
Total Expense \$	22,436	-	-	-	-
Net Profit (loss) \$	-651	-	-	-	-
Businesses reporting a profit (No.)	122	-	-	-	-
Total Sales \$	8,328	-	-	-	-
Total Expense \$	7,571	-	-	-	-
Net Profit \$	757	-	-	-	-
Businesses reporting a loss (No.)	91	-	-	-	-
Total Sales \$	13,457	-	-	-	-
Total Expense \$	14,865	-	-	-	-
Net Loss \$	-1,408	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	914	228	228	229	229
Businesses in sample	32				
Low sales value (\$000 s)	(1)	(1)	22	41	228
High sales value (\$000 s)	(1)	22	41	228	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	44.7	30.4	55.3	33.8	52.2	97.8	45.7	35.1	55.3	33.8	52.2
Mortgage Interest	4.3					20.0	21.6	-			
Depreciation	7.4	8.7	6.0	3.6	12.2	77.7	9.5	10.1	9.0	4.3	15.5
Repairs & Maintenance	5.9	4.6	7.4	3.5	7.3	77.5	7.6	10.5	7.4	6.3	7.7
Heat, Light & Telephone	7.7	0.4	6.4	10.6	11.1	56.2	13.8	0.8	19.3	15.1	14.3
Business & Property Tax	17.2	15.2	27.7	14.9	8.3	89.7	19.2	17.7	27.7	17.4	9.9
Insurance	2.0	1.5	3.8	1.3	1.1	77.1	2.6	3.3	3.8	1.8	1.4
Rent	0.1					3.9	2.7				
Personnel Expenses	16.3	19.1	14.2	22.6	10.6	62.3	26.2	43.7	21.3	32.3	17.4
Financial Expenses	16.5	3.5	23.0	14.4	19.1	97.6	16.9	4.1	23.0	14.4	19.2
Bank Interest & Charges	13.5	0.1	19.6	11.4	17.0	74.1	18.3	0.1	29.3	16.5	21.3
Professional Fees	3.0	3.4	3.5	3.0	2.1	89.3	3.3	4.0	3.5	3.5	2.5
Other Expenses	6.4	3.8	5.2	3.5	12.7	78.8	8.2	6.6	7.8	3.5	14.9
Profit (loss)	16.0	43.2	2.2	25.7	5.4	89.1	18.0	43.2	3.3	25.7	5.5
Total	100.0	100.0	100.0	100.0	100.0	100.0					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit/loss) plus expenses does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 751 - Operators of Buildings and Dwellings

Businesses primarily engaged in the operating or in owning and operating buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	914	228	228	229	229
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	22	41	228
High sales value (\$000's)	(1)	22	41	228	(1)
Average (\$000's)					
Assets					
Cash	48	5	7	95	74
Accounts and Notes Receivable	6	-	2	3	19
Inventory	2	-	-	4	5
Other Current Assets	13	-	8	2	38
Total Current Assets	69	5	17	104	137
Fixed Assets	554	37	183	340	1,554
Less Accum. Dep. on Fixed Assets	120	21	66	139	227
Other Assets	67	211	18	43	59
Total Assets	571	232	151	348	1,523
Liabilities and Equity					
Current Loans	12	-	4	-	40
Other Current Liabilities	91	1	13	211	120
Total Current Liabilities	103	1	17	211	161
Mortgages Payable	138	-	9	-	524
Long Term Debt	65	-	13	1	235
Other Liabilities	202	212	62	29	542
Total Liabilities	508	213	101	242	1,461
Total Equity	63	20	50	107	61

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	914	228	228	229	229
Businesses in sample	32				
Low sales value (\$000's)	(1)	(1)	22	41	228
High sales value (\$000's)	(1)	22	41	228	(1)
Average					
Liquidity Ratio					
Current ratio (times)	4.8	10.0	1.4	8.3	2.9
Leverage Ratios					
Debt/Equity ratio (times)	15.9	13.8	-11.4	-1.2	67.9
Interest Coverage ratio (times)	148.1	..	1.0	79.2	128.8
Debt ratio (times)	0.7	0.5	0.6	0.6	1.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Operators of Buildings and Dwellings (SIC 751)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	862	--	--	--	--
Businesses in sample	19	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	36	--	--	--	--
Sale of Fixed Assets	13	--	--	--	--
Increase in Long Term Debt	92	--	--	--	--
Advances From Owners and Affiliates	19	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	7	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Sources	4	--	--	--	--
Total	172	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	67	--	--	--	--
Payment of Dividends	11	--	--	--	--
Repayment of Long Term Debt	40	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	21	--	--	--	--
Repayment of Adv. From Owners and Affil	3	--	--	--	--
Decrease in Equity	14	--	--	--	--
Tax Adjustments	3	--	--	--	--
Other Applications	-	--	--	--	--
Total	158	--	--	--	--
Increase (Decrease) in Net Working Capital	14	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	640	57.960	3.988	93	51
less than 20	581	18.174	1.233	86	50
20 - 99	39	16.147	1.146	3	1
100 - 499	12	14.285	973	4	.
500 and over	8	9.354	636	-	-
1985					
Total	600	62.097	3,787	81	
less than 20	551	21.426	1.306	75	
20 - 99	32	15.990	978	5	
100 - 499	10	14.128	862	1	
500 and over	7	10.553	641	-	

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Operators of Buildings and Dwellings (SIC 751)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	939	234	235	235	235
Total Sales \$	131,431	4,476	10,325	21,026	95,604
Total Expense \$	133,018	4,305	10,981	20,583	97,149
Net Profit (loss) \$	-1,587	171	-656	443	-1,545
Businesses reporting a profit (No.)	372	107	79	93	93
Total Sales \$	54,066	1,929	3,478	8,241	40,418
Total Expense \$	41,480	1,024	2,077	5,401	32,978
Net Profit \$	12,586	905	1,401	2,840	7,440
Businesses reporting loss (No.)	567	127	156	142	142
Total Sales \$	77,365	2,547	6,847	12,785	55,186
Total Expense \$	91,538	3,281	8,904	15,182	64,171
Net Loss \$	-14,173	-734	-2,057	-2,397	-8,985
1983					
All Businesses (No.)	930	232	232	233	233
Total Sales \$	147,947	4,536	10,087	24,453	108,871
Total Expense \$	139,102	3,270	10,200	23,990	101,642
Net Profit (loss) \$	8,845	1,266	-113	463	7,229
Businesses reporting a profit (No.)	462	112	120	117	113
Total Sales \$	71,159	2,158	5,407	12,263	51,331
Total Expense \$	42,585	129	3,551	9,045	29,860
Net Profit \$	28,574	2,029	1,856	3,218	21,471
Businesses reporting a loss (No.)	468	120	112	116	120
Total Sales \$	76,788	2,378	4,680	12,190	57,540
Total Expense \$	96,517	3,141	6,649	14,945	71,782
Net Loss \$	-19,729	-763	-1,969	-2,755	-14,242
1984					
All Businesses (No.)	1,130	271	268	273	318
Total Sales \$	191,145	5,851	13,150	23,505	148,639
Total Expense \$	165,126	6,297	13,331	17,324	128,174
Net Profit (loss) \$	26,019	-446	-181	6,181	20,465
Businesses reporting a profit (No.)	757	137	134	184	302
Total Sales \$	153,769	2,662	5,682	15,363	130,062
Total Expense \$	117,754	2,317	4,298	6,454	104,685
Net Profit \$	36,015	345	1,384	8,909	25,377
Businesses reporting a loss (No.)	373	134	134	89	16
Total Sales \$	37,376	3,189	7,468	8,142	18,577
Total Expense \$	47,372	3,980	9,033	10,870	23,489
Net Loss \$	-9,996	-791	-1,565	-2,728	-4,912
1985					
All Businesses (No.)	915	211	229	229	246
Total Sales \$	154,712	4,140	8,540	28,236	113,796
Total Expense \$	124,351	3,337	4,182	22,260	94,572
Net Profit (loss) \$	30,361	803	4,358	5,976	19,224
Businesses reporting a profit (No.)	690	86	222	229	153
Total Sales \$	115,264	1,330	8,206	28,236	77,492
Total Expense \$	81,941	344	3,819	22,260	55,518
Net Profit \$	33,323	986	4,387	5,976	21,974
Businesses reporting a loss (No.)	225	125	7	-	93
Total Sales \$	39,448	2,810	334	-	36,304
Total Expense \$	42,410	2,993	363	-	39,054
Net Loss \$	-2,962	-183	-29	-	-2,750

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	36.1	--	--	--	--	100.0	36.1	--	--	--	--
Mortgage Interest	3.4	--	--	--	--	8.8	38.7	--	--	--	--
Depreciation	10.9	--	--	--	--	99.3	11.0	--	--	--	--
Repairs & Maintenance	1.8	--	--	--	--	64.5	2.9	--	--	--	--
Heat, Light & Telephone	2.8	--	--	--	--	31.6	8.9	--	--	--	--
Business & Property Tax	15.7	--	--	--	--	99.3	15.8	--	--	--	--
Insurance	1.3	--	--	--	--	50.1	2.6	--	--	--	--
Rent	0.2	--	--	--	--	5.0	3.9	--	--	--	--
Personnel Expenses	12.7	--	--	--	--	47.5	26.7	--	--	--	--
Financial Expenses	15.2	--	--	--	--	99.3	15.3	--	--	--	--
Bank Interest & Charges	10.7	--	--	--	--	53.0	20.2	--	--	--	--
Professional Fees	4.5	--	--	--	--	87.7	5.1	--	--	--	--
Other Expenses	10.6	--	--	--	--	70.1	15.1	--	--	--	--
Profit (loss)	25.4	--	--	--	--	100.0	25.4	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7512 - Operators of Non-Residential Buildings

Businesses primarily engaged in operating, or owning and operating buildings and dwellings such as arena operating, conference convention centre operating, leasing non-residential buildings, meeting hall operating, office building rental, real estate operating - non-residential buildings, shopping centre operating, stadium operating and theatre building operating

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	60	--	--	--	--
Accounts and Notes Receivable	6	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	13	--	--	--	--
Total Current Assets	79	--	--	--	--
Fixed Assets	751	--	--	--	--
Less Accum. Dep. on Fixed Assets	149	--	--	--	--
Other Assets	50	--	--	--	--
Total Assets	731	--	--	--	--
Liabilities and Equity					
Current Loans	21	--	--	--	--
Other Current Liabilities	57	--	--	--	--
Total Current Liabilities	78	--	--	--	--
Mortgages Payable	84	--	--	--	--
Long Term Debt	116	--	--	--	--
Other Liabilities	342	--	--	--	--
Total Liabilities	621	--	--	--	--
Total Equity	110	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	13				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	8.0	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	36.8	--	--	--	--
Interest Coverage ratio (times)	-	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Operators of Non-Residential Buildings (SIC 7512)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	330	--	--	--	--
Businesses in sample	--	--	--	--	--
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	31	--	--	--	--
Sale of Fixed Assets	1	--	--	--	--
Increase in Long Term Debt	34	--	--	--	--
Advances From Owners and Affiliates	20	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	6	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	7	--	--	--	--
Total	99	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	7	--	--	--	--
Payment of Dividends	11	--	--	--	--
Repayment of Long Term Debt	41	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	10	--	--	--	--
Repayment of Adv. From Owners and Affil.	1	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	74	--	--	--	--
Increase (Decrease) in Net Working Capital	25	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Operators of Buildings and Dwellings (SIC 751)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	640	57,960	3,988	93	51
less than 20	581	18,174	1,233	86	50
20 - 99	39	16,147	1,146	3	1
100 - 499	12	14,285	973	4	-
500 and over	8	9,354	636	-	-
1985					
Total	600	62,097	3,787	81	
less than 20	551	21,426	1,306	75	
20 - 99	32	15,990	978	5	
100 - 499	10	14,128	862	1	
500 and over	7	10,553	641	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Operators of Non-Residential Buildings (SIC 7512)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	215	53	54	54	54
Total Sales \$	30,992	1,098	2,747	5,887	21,260
Total Expense \$	31,233	1,015	2,962	5,808	21,448
Net Profit (loss) \$	-241	83	-215	79	-188
Businesses reporting a profit (No.)	84	23	18	20	23
Total Sales \$	13,599	434	905	2,202	10,058
Total Expense \$	11,016	170	642	1,535	8,669
Net Profit \$	2,583	264	263	667	1,389
Businesses reporting loss (No.)	131	30	36	34	31
Total Sales \$	17,393	664	1,842	3,685	11,202
Total Expense \$	20,217	845	2,320	4,273	12,779
Net Loss \$	-2,824	-181	-478	-588	-1,577
1983					
All Businesses (No.)	228	56	57	57	58
Total Sales \$	33,929	1,165	2,675	6,384	23,705
Total Expense \$	32,331	1,014	2,278	5,949	23,090
Net Profit (loss) \$	1,598	151	397	435	615
Businesses reporting a profit (No.)	119	25	37	30	27
Total Sales \$	15,318	450	1,757	3,256	9,855
Total Expense \$	6,546	186	1,158	2,203	2,999
Net Profit \$	8,772	264	599	1,053	6,856
Businesses reporting a loss (No.)	109	31	20	27	31
Total Sales \$	18,611	715	918	3,128	13,850
Total Expense \$	25,785	828	1,120	3,746	20,091
Net Loss \$	-7,174	-113	-202	-618	-6,241
1984					
All Businesses (No.)	303	44	84	89	86
Total Sales \$	44,484	648	2,219	6,276	35,341
Total Expense \$	46,362	648	2,387	6,723	36,604
Net Profit (loss) \$	-1,878	-	-168	-447	-1,263
Businesses reporting a profit (No.)	79	44	-	-	35
Total Sales \$	26,307	648	-	-	25,659
Total Expense \$	24,313	648	-	-	23,665
Net Profit \$	1,994	-	-	-	1,994
Businesses reporting a loss (No.)	224	-	84	89	51
Total Sales \$	18,177	-	2,219	6,276	9,682
Total Expense \$	22,049	-	2,387	6,723	12,939
Net Loss \$	-3,872	-	-168	-447	-3,257
1985					
All Businesses (No.)	343	67	53	123	100
Total Sales \$	74,765	1,109	2,112	14,144	57,400
Total Expense \$	71,743	291	1,848	11,670	57,934
Net Profit (loss) \$	3,022	818	264	2,474	-534
Businesses reporting a profit (No.)	299	67	53	123	56
Total Sales \$	56,109	1,109	2,112	14,144	38,744
Total Expense \$	51,247	291	1,848	11,670	37,438
Net Profit \$	4,862	818	264	2,474	1,306
Businesses reporting a loss (No.)	44	-	-	-	44
Total Sales \$	18,656	-	-	-	18,656
Total Expense \$	20,496	-	-	-	20,496
Net Loss \$	-1,840	-	-	-	-1,840

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Number of businesses (estimated)	701	175	175	175	176
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	27	51	112
High sales value (\$000's)	(1)	27	51	112	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.2	20.7	10.3	10.6	13.8	90.8	14.6	20.7	10.3	15.7	14.5
Mortgage Interest	0.4	.	.	.	.	5.7	7.4	.	.	.	.
Depreciation	4.2	9.5	2.3	2.9	3.9	75.9	5.6	12.5	3.4	4.4	4.3
Repairs & Maintenance	1.0	0.9	0.5	0.9	1.8	42.9	2.4	2.5	1.7	1.6	3.6
Heat, Light & Telephone	3.8	4.3	4.8	2.7	3.4	85.3	4.5	4.3	4.8	5.7	3.5
Business & Property Tax	1.4	2.1	1.4	0.3	1.9	77.0	1.8	3.1	1.5	0.7	2.1
Insurance	0.9	1.2	1.1	0.3	1.0	69.8	1.3	1.5	1.5	0.7	1.3
Rent	1.5	0.7	0.2	3.4	1.6	34.7	4.2	7.5	2.2	5.4	3.0
Personnel Expenses	44.8	...	68.1	48.1	44.8	79.6	56.2	...	78.6	48.1	46.6
Financial Expenses	3.5	2.3	2.3	3.1	5.9	97.1	3.6	2.3	2.4	3.2	6.2
Bank Interest & Charges	1.8	1.0	1.0	1.6	3.3	77.6	2.3	2.3	1.0	2.8	3.4
Professional Fees	1.7	1.3	1.4	1.4	2.6	95.5	1.8	1.3	1.5	1.5	2.7
Other Expenses	26.3	...	22.8	23.0	24.6	99.2	26.5	...	22.8	23.0	25.3
Profit (loss)	12.3	...	-3.5	15.2	11.0	99.2	12.4	...	-3.5	15.2	11.3
Total	100.0	100.0	100.0	100.0	100.0	100.0					

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7611 - Insurance and Real Estate Agencies

Businesses primarily engaged in either the selling of insurance and pension products as an independent agent or broker or dealing in real estate such as buying and selling for others, managing and appraising real estate for others or whose activities encompass both fields such as real estate appraisal services independent insurance claim adjusters, insurance agents and brokers, insurance and real estate agencies, insurance broker services and real estate agencies

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	701	175	175	175	176
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	27	51	112
High sales value (\$000's)	(1)	27	51	112	(1)
Average (\$000's)					
Assets					
Cash	9	1	4	4	24
Accounts and Notes Receivable	22	-	2	42	41
Inventory	1	-	-	-	2
Other Current Assets	12	-	14	3	24
Total Current Assets	43	1	21	49	92
Fixed Assets	26	3	11	34	49
Less: Accum. Dep. on Fixed Assets	11	-	9	9	23
Other Assets	19	2	5	2	61
Total Assets	77	6	28	77	179
Liabilities and Equity					
Current Loans	5	-	1	5	14
Other Current Liabilities	26	1	24	8	60
Total Current Liabilities	31	1	24	14	74
Mortgages Payable	14	4	-	26	24
Long Term Debt	1	-	-	-	4
Other Liabilities	15	-	-	1	56
Total Liabilities	61	5	24	41	158
Total Equity	16	1	4	36	21

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	701	175	175	175	176
Businesses in sample	41				
Low sales value (\$000's)	(1)	(1)	27	51	112
High sales value (\$000's)	(1)	27	51	112	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.3	1.1	1.1	5.8	1.2
Leverage Ratios					
Debt Equity ratio (times)	...	3.7	30.0	-8.0	
Interest Coverage ratio (times)		26.8	..	7.1	16.9
Debt ratio (times)	0.8	0.8	0.8	0.6	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Insurance and Real Estate Agencies (SIC 7611)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	169	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	35	--	--	--	--
Sale of Fixed Assets	19	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	17	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	11	--	--	--	--
Tax Adjustments	2	--	--	--	--
Other Sources	-	--	--	--	--
Total	83	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	11	--	--	--	--
Payment of Dividends	5	--	--	--	--
Repayment of Long Term Debt	37	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	25	--	--	--	--
Repayment of Adv. From Owners and Affil	5	--	--	--	--
Decrease in Equity	2	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	86	--	--	--	--
Increase (Decrease) in Net Working Capital	-3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Insurance and Real Estate Agencies (SIC 7611)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	559	42,407	2,636	79	58
less than 20	516	22,011	1,373	74	55
20 - 99	21	8,810	547	3	2
100 - 499	10	1,369	85	1	-
500 and over	12	10,217	631	1	1
1985					
Total	618	70,135	3,772	79	
less than 20	570	34,127	1,836	76	
20 - 99	24	13,256	713	2	
100 - 499	15	6,924	372	1	
500 and over	9	15,828	851		

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Insurance and Real Estate Agencies (SIC 7611)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	575	143	144	144	144
Total Sales \$	89,061	3,327	8,487	17,363	59,884
Total Expense \$	80,169	3,160	7,635	15,709	53,665
Net Profit (loss) \$	8,892	167	852	1,654	6,219
Businesses reporting a profit (No.)	415	101	100	104	110
Total Sales \$	68,125	2,361	5,945	12,588	47,231
Total Expense \$	56,512	1,698	4,414	10,512	39,888
Net Profit \$	11,613	663	1,531	2,076	7,343
Businesses reporting loss (No.)	160	42	44	40	34
Total Sales \$	20,936	966	2,542	4,775	12,653
Total Expense \$	23,657	1,462	3,221	5,197	13,777
Net Loss \$	-2,721	-496	-679	-422	-1,124
1983					
All Businesses (No.)	632	156	160	158	158
Total Sales \$	101,010	3,655	8,740	19,933	68,682
Total Expense \$	90,165	3,692	7,456	17,911	61,106
Net Profit (loss) \$	10,845	-37	1,284	2,022	7,576
Businesses reporting a profit (No.)	458	96	123	118	121
Total Sales \$	77,875	2,223	6,467	15,221	53,964
Total Expense \$	63,229	1,572	4,620	11,896	45,141
Net Profit \$	14,646	651	1,847	3,325	8,823
Businesses reporting a loss (No.)	174	60	37	40	37
Total Sales \$	23,135	1,432	2,273	4,712	14,718
Total Expense \$	26,936	2,120	2,836	6,015	15,965
Net Loss \$	-3,801	-688	-563	-1,303	-1,247
1984					
All Businesses (No.)	568	127	156	137	148
Total Sales \$	65,981	1,515	4,871	13,363	46,232
Total Expense \$	58,523	1,299	4,211	12,796	40,217
Net Profit (loss) \$	7,458	216	660	567	6,015
Businesses reporting a profit (No.)	394	83	131	54	126
Total Sales \$	52,440	1,042	4,283	5,349	41,766
Total Expense \$	43,382	781	3,439	3,433	35,729
Net Profit \$	9,058	261	844	1,916	6,037
Businesses reporting a loss (No.)	174	44	25	83	22
Total Sales \$	13,541	473	588	8,014	4,466
Total Expense \$	15,141	518	772	9,363	4,488
Net Loss \$	-1,600	-45	-184	-1,349	-22
1985					
All Businesses (No.)	701	172	169	168	192
Total Sales \$	91,582	3,420	6,759	14,892	66,511
Total Expense \$	81,226	2,868	6,849	12,954	58,555
Net Profit (loss) \$	10,356	552	-90	1,938	7,956
Businesses reporting a profit (No.)	496	135	58	114	189
Total Sales \$	80,673	2,777	2,232	9,806	65,858
Total Expense \$	68,256	2,013	951	7,489	57,803
Net Profit \$	12,417	764	1,281	2,317	8,055
Businesses reporting a loss (No.)	205	37	111	54	3
Total Sales \$	10,909	643	4,527	5,086	653
Total Expense \$	12,970	855	5,898	5,465	752
Net Loss \$	-2,061	-212	-1,371	-379	-99

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	13.8	--	--	--	--	100.0	13.8	--	--	--	--
Mortgage Interest	--	--	--	--	--	--	--	--	--	--	--
Depreciation	5.6	--	--	--	--	78.8	7.1	--	--	--	--
Repairs & Maintenance	0.1	--	--	--	--	31.6	0.4	--	--	--	--
Heat, Light & Telephone	4.0	--	--	--	--	75.0	5.3	--	--	--	--
Business & Property Tax	0.8	--	--	--	--	36.7	2.2	--	--	--	--
Insurance	0.3	--	--	--	--	35.4	0.8	--	--	--	--
Rent	3.1	--	--	--	--	51.5	5.9	--	--	--	--
Personnel Expenses	27.2	--	--	--	--	72.6	37.5	--	--	--	--
Financial Expenses	3.9	--	--	--	--	75.0	5.2	--	--	--	--
Bank Interest & Charges	0.8	--	--	--	--	71.0	1.2	--	--	--	--
Professional Fees	1.8	--	--	--	--	72.6	2.5	--	--	--	--
Franchise Fees	1.3	--	--	--	--	15.0	8.4	--	--	--	--
Sales and Admin. Expenses	8.6	--	--	--	--	87.8	9.7	--	--	--	--
Advertising	1.4	--	--	--	--	75.3	1.9	--	--	--	--
Supplies	4.5	--	--	--	--	87.8	5.1	--	--	--	--
Delivery	2.6	--	--	--	--	62.7	4.2	--	--	--	--
Other Expenses	9.0	--	--	--	--	100.0	9.0	--	--	--	--
Profit (loss)	37.6	--	--	--	--	85.0	44.2	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 7771 - Management Consulting Services

Businesses primarily engaged in providing business and management consulting services such as business management consulting services customs consultants, financial management consultants, manager development consultants, organization management consultants, personnel management consultants and tariff and customs consultants

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	10	--	--	--	--
Accounts and Notes Receivable	10	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	20	--	--	--	--
Fixed Assets	15	--	--	--	--
Less: Accum. Dep. on Fixed Assets	4	--	--	--	--
Other Assets	13	--	--	--	--
Total Assets	44	--	--	--	--
Liabilities and Equity					
Current Loans	7	--	--	--	--
Other Current Liabilities	18	--	--	--	--
Total Current Liabilities	25	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	1	--	--	--	--
Total Liabilities	25	--	--	--	--
Total Equity	19	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	430	--	--	--	--
Businesses in sample	16				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	4.0	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	1.2	--	--	--	--
Interest Coverage ratio (times)	36.4	--	--	--	--
Debt ratio (times)	0.5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Management Consulting Services (SIC 7771)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	123	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	24	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	3	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	1	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	27	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	26	--	--	--	--
Payment of Dividends	31	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	4	--	--	--	--
Repayment of Adv. From Owners and Affil	6	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	4	--	--	--	--
Other Applications	1	--	--	--	--
Total	72	--	--	--	--
Increase (Decrease) in Net Working Capital	-44	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Management Consulting Services (SIC 7771)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	374	32,553	2,284	79	42
less than 20	353	14,028	992	76	40
20 - 99	14	4,745	320	2	1
100 - 499	3	1,477	107	-	-
500 and over	4	12,303	865	1	1
1985					
Total	365	34,810	1,626	61	-
less than 20	342	17,444	826	57	-
20 - 99	13	5,552	239	3	-
100 - 499	6	9,007	429	1	-
500 and over	4	2,807	132	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Management Consulting Services (SIC 7771)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	400	92	107	101	100
Total Sales \$	44,969	1,223	2,850	7,399	33,497
Total Expense \$	39,647	327	1,666	6,841	30,813
Net Profit (loss) \$	5,322	896	1,184	558	2,684
Businesses reporting a profit (No.)	335	88	88	76	83
Total Sales \$	37,143	1,157	2,297	5,461	28,228
Total Expense \$	30,069	243	1,001	4,172	24,653
Net Profit \$	7,074	914	1,296	1,289	3,575
Businesses reporting loss (No.)	65	4	19	25	17
Total Sales \$	7,826	66	553	1,938	5,269
Total Expense \$	9,578	84	665	2,669	6,160
Net Loss \$	-1,752	-18	-112	-731	-891
1983					
All Businesses (No.)	499	110	138	126	125
Total Sales \$	48,433	1,519	3,159	6,306	37,449
Total Expense \$	39,237	709	1,856	3,779	32,893
Net Profit (loss) \$	9,196	810	1,303	2,527	4,556
Businesses reporting a profit (No.)	426	80	133	114	99
Total Sales \$	41,470	1,110	3,043	5,569	31,748
Total Expense \$	31,502	170	1,637	2,894	26,801
Net Profit \$	9,968	940	1,406	2,675	4,947
Businesses reporting a loss (No.)	73	30	5	12	26
Total Sales \$	6,963	409	116	737	5,701
Total Expense \$	7,735	539	219	885	6,092
Net Loss \$	-772	-130	-103	-148	-391
1984					
All Businesses (No.)	706	170	178	146	212
Total Sales \$	72,697	2,688	8,198	12,166	49,645
Total Expense \$	64,313	515	5,703	11,157	46,938
Net Profit (loss) \$	8,384	2,173	2,495	1,009	2,707
Businesses reporting a profit (No.)	632	155	178	101	198
Total Sales \$	64,813	2,455	8,198	9,314	44,846
Total Expense \$	55,046	277	5,703	7,858	41,208
Net Profit \$	9,767	2,178	2,495	1,456	3,638
Businesses reporting a loss (No.)	74	15	-	45	14
Total Sales \$	7,884	233	-	2,852	4,799
Total Expense \$	9,267	238	-	3,299	5,730
Net Loss \$	-1,383	-5	-	-447	-931
1985					
All Businesses (No.)	451	109	113	97	132
Total Sales \$	40,351	1,236	1,900	2,957	34,258
Total Expense \$	28,124	311	282	1,256	26,275
Net Profit (loss) \$	12,227	925	1,618	1,701	7,983
Businesses reporting a profit (No.)	451	109	113	97	132
Total Sales \$	40,351	1,236	1,900	2,957	34,258
Total Expense \$	28,124	311	282	1,256	26,275
Net Profit \$	12,227	925	1,618	1,701	7,983
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	75	320	519
High sales value (\$000's)	(1)	75	320	519	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	17.7	64.8	8.6	11.0	12.7	100.0	17.7	64.8	8.6	11.0	12.7
Mortgage Interest	3.1	...	...	...	...	16.6	19.0	...	...	...	...
Depreciation	3.4	8.3	1.5	3.8	2.6	62.7	5.4	16.5	5.2	4.3	3.3
Repairs & Maintenance	2.5	6.9	0.9	1.8	2.9	100.0	2.5	6.9	0.9	1.8	2.9
Heat, Light & Telephone	3.7	10.1	2.6	2.7	3.1	100.0	3.7	10.1	2.6	2.7	3.1
Business & Property Tax	3.3	12.0	2.1	1.4	2.6	100.0	3.3	12.0	2.1	1.4	2.6
Insurance	0.9	1.5	1.5	0.5	0.4	96.5	1.0	2.0	1.5	0.5	0.4
Rent	0.8	...	...	...	...	5.5	13.8	...	...	...	...
Personnel Expenses	14.3	12.4	7.8	16.4	20.9	100.0	14.3	12.4	7.8	16.4	20.9
Financial Expenses	4.5	3.0	5.8	5.4	2.8	100.0	4.5	3.0	5.8	5.4	2.8
Bank Interest & Charges	3.8	1.5	5.4	4.6	2.2	97.7	3.9	1.5	5.7	4.6	2.2
Professional Fees	0.7	1.5	0.4	0.8	0.6	98.7	0.7	1.5	0.4	0.8	0.6
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	5.0	18.6	2.4	2.9	3.9	100.0	5.0	18.6	2.4	2.9	3.9
Advertising	1.7	2.6	1.7	1.7	1.5	99.3	1.8	2.6	1.7	1.7	1.5
Supplies	2.1	11.1	0.3	0.5	1.6	80.2	2.6	11.1	0.8	0.5	1.6
Delivery	0.8	2.7	0.3	0.7	0.3	91.8	0.8	2.7	0.3	0.8	0.4
Laundry & Cleaning Expenses	0.5	2.2	-	0.1	0.6	43.9	1.0	4.4	0.2	0.2	0.6
Other Expenses	57.8	9.4	76.4	62.3	54.3	100.0	57.8	9.4	76.4	62.3	54.3
Profit (loss)	0.6	-8.1	-1.0	2.1	5.5	99.0	0.6	-8.1	-1.0	2.1	5.5
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page.

Standard Industrial Classification Definition:

SIC 9111 & 9112 - Motels, Hotels and Motor Hotels

Businesses primarily engaged in providing short term accommodation to the public, with or without food, beverage and other services. Those firms with six or more hotel or motel hotel-type rooms are classified here regardless of the major source of revenue. A hotel-type room has access only from the interior of the building and a motel hotel-type room has access from both the interior and exterior.

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	75	320	519
High sales value (\$000's)	(1)	75	320	519	(1)
Average (\$000's)					
Assets					
Cash	34	-	3	36	86
Accounts and Notes Receivable	7	-	-	1	28
Inventory	15	-	10	13	31
Other Current Assets	7	-	1	6	21
Total Current Assets	63	-	14	55	165
Fixed Assets	389	149	123	254	1,010
Less: Accum. Dep. on Fixed Assets	57	11	19	37	153
Other Assets	102	-	4	64	323
Total Assets	497	138	122	336	1,346
Liabilities and Equity					
Current Loans	13	-	8	9	31
Other Current Liabilities	49	12	4	48	127
Total Current Liabilities	62	12	12	57	158
Mortgages Payable	74	95	40	102	71
Long Term Debt	32	-	20	40	54
Other Liabilities	195	-	20	87	646
Total Liabilities	364	107	91	286	930
Total Equity	133	31	30	50	416

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	311	77	78	78	78
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	75	320	519
High sales value (\$000's)	(1)	75	320	519	(1)
Average					
Liquidity Ratio					
Current ratio (times)	1.1	-	1.5	0.9	1.2
Leverage Ratios					
Debt Equity ratio (times)	39.6	3.5	2.4	116.6	1.9
Interest Coverage ratio (times)	14.1	-	1.0	...	57.5
Debt ratio (times)	0.8	0.8	0.7	0.9	0.7

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	15				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	16	--	--	--	--
Sale of Fixed Assets	390	--	--	--	--
Increase in Long Term Debt	291	--	--	--	--
Advances From Owners and Affiliates	10	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	707	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	317	--	--	--	--
Payment of Dividends	13	--	--	--	--
Repayment of Long Term Debt	185	--	--	--	--
Current Portion of Long Term Debt	1	--	--	--	--
Purchase of Investments	170	--	--	--	--
Repayment of Adv. From Owners and Affil.	14	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	1	--	--	--	--
Other Applications	-	--	--	--	--
Total	702	--	--	--	--
Increase (Decrease) in Net Working Capital	5	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	440	63,336	9.230	45	39
less than 20	327	12,547	1.828	34	35
20 - 99	88	23,355	3.404	9	3
100 - 499	19	16,748	2.441	2	1
500 and over	6	10,686	1.557	-	-
1985					
Total	463	76,654	8.325	46	..
less than 20	362	17,341	1.883	38	
20 - 99	75	26,389	2.866	5	
100 - 499	20	26,083	2.833	2	
500 and over	6	6,841	743	1	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	T 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	324	80	80	82	
Total Sales \$	118,036	3,453	13,573	27,752	73,2
Total Expense \$	113,524	3,347	12,908	26,257	71,0
Net Profit (loss) \$	4,512	106	665	1,495	2,2
Businesses reporting a profit (No.)	213	51	50	60	
Total Sales \$	73,762	2,287	8,426	20,357	42,6
Total Expense \$	67,058	1,903	7,446	18,692	39,0
Net Profit \$	6,704	384	980	1,665	3,6
Businesses reporting loss (No.)	111	29	30	22	
Total Sales \$	44,274	1,166	5,147	7,395	30,5
Total Expense \$	46,466	1,444	5,462	7,565	31,9
Net Loss \$	-2,192	-278	-315	-170	-1,4
1983					
All Businesses (No.)	316	79	79	79	
Total Sales \$	105,859	5,084	13,983	24,912	61,8
Total Expense \$	99,963	4,751	13,565	23,604	58,0
Net Profit (loss) \$	5,896	333	418	1,308	3,8
Businesses reporting a profit (No.)	235	57	55	62	
Total Sales \$	81,387	3,683	9,890	19,221	48,5
Total Expense \$	73,166	2,905	9,087	17,312	43,8
Net Profit \$	8,221	778	803	1,909	4,7
Businesses reporting a loss (No.)	81	22	24	17	
Total Sales \$	24,472	1,401	4,093	5,691	13,2
Total Expense \$	26,797	1,846	4,478	6,292	14,1
Net Loss \$	-2,325	-445	-385	-601	-8
1984					
All Businesses (No.)	330	82	62	101	
Total Sales \$	139,867	2,548	9,707	42,359	85,2
Total Expense \$	134,107	2,557	9,127	41,699	80,7
Net Profit (loss) \$	5,760	-9	580	660	4,5
Businesses reporting a profit (No.)	271	68	53	82	
Total Sales \$	108,931	2,185	8,424	31,530	66,7
Total Expense \$	99,582	1,996	7,708	27,998	61,8
Net Profit \$	9,349	189	716	3,532	4,9
Businesses reporting a loss (No.)	59	14	9	19	
Total Sales \$	30,936	363	1,283	10,829	18
Total Expense \$	34,525	561	1,419	13,701	18,8
Net Loss \$	-3,589	-198	-136	-2,872	-3,9
1985					
All Businesses (No.)	312	46	107	80	
Total Sales \$	139,226	2,710	23,187	34,866	78,46
Total Expense \$	55,987	2,590	56,176	33,329	76,24
Net Profit (loss) \$	83,239	120	-32,989	1,537	2,21
Businesses reporting a profit (No.)	238	28	96	57	
Total Sales \$	105,439	1,839	20,302	23,827	59,47
Total Expense \$	20,346	1,625	59,299	21,804	56,21
Net Profit \$	85,093	214	-38,997	2,023	3,25
Businesses reporting a loss (No.)	74	18	11	23	
Total Sales \$	33,787	871	2,885	11,039	18,99
Total Expense \$	35,641	965	3,123	11,525	20,02
Net Loss \$	-1,854	-94	-238	-486	-1,03

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Motels, Hotels and Motor Hotels (SIC 9111 & 9112)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	286	71	69	74	71
Total Sales \$	112,567	3,864	13,423	27,107	68,170
Total Expense \$	108,160	3,781	12,759	25,439	66,180
Net Profit (loss) \$	4,407	83	664	1,668	1,990
Businesses reporting a profit (No.)	193	50	41	59	41
Total Sales \$	69,630	2,384	7,736	21,373	38,130
Total Expense \$	63,110	1,949	6,876	19,499	34,780
Net Profit \$	6,520	435	860	1,874	3,350
Businesses reporting loss (No.)	93	21	28	15	29
Total Sales \$	42,937	1,480	5,687	5,734	30,030
Total Expense \$	45,050	1,832	5,883	5,940	31,390
Net Loss \$	-2,113	-352	-196	-206	-1,350
1983					
All Businesses (No.)	283	70	70	72	71
Total Sales \$	98,303	4,334	12,339	23,756	57,874
Total Expense \$	93,075	4,007	11,944	23,039	54,085
Net Profit (loss) \$	5,228	327	395	717	3,789
Businesses reporting a profit (No.)	207	51	46	53	57
Total Sales \$	74,889	3,046	8,246	16,907	46,690
Total Expense \$	67,403	2,330	7,466	15,468	42,139
Net Profit \$	7,486	716	780	1,439	4,551
Businesses reporting a loss (No.)	76	19	24	19	14
Total Sales \$	23,414	1,288	4,093	6,849	11,184
Total Expense \$	25,672	1,677	4,478	7,571	11,946
Net Loss \$	-2,258	-389	-385	-722	-762
1984					
All Businesses (No.)	310	73	63	96	78
Total Sales \$	133,259	2,208	8,523	42,076	80,452
Total Expense \$	128,655	2,266	8,094	40,947	77,348
Net Profit (loss) \$	4,604	-58	429	1,129	3,104
Businesses reporting a profit (No.)	251	59	54	77	61
Total Sales \$	102,323	1,845	7,240	31,247	61,991
Total Expense \$	94,130	1,705	6,675	27,246	58,504
Net Profit \$	8,193	140	565	4,001	3,487
Businesses reporting a loss (No.)	59	14	9	19	17
Total Sales \$	30,936	363	1,283	10,829	18,461
Total Expense \$	34,525	561	1,419	13,701	18,844
Net Loss \$	-3,589	-198	-136	-2,872	-383
Businesses reporting a profit (No.)	238	28	96	57	57
Total Sales \$	105,439	1,839	20,302	23,827	59,471
Total Expense \$	20,346	1,625	59,299	21,804	56,216
Net Profit \$	85,093	214	-38,997	2,023	3,255
Businesses reporting a loss (No.)	74	18	11	23	22
Total Sales \$	33,787	871	2,885	11,039	18,992
Total Expense \$	35,641	965	3,123	11,525	20,028
Net Loss \$	-1,854	-94	-238	-486	-1,036

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)		Bottom 25%		Lower middle 25%		Upper middle 25%		Top 25%		
Number of businesses (estimated)	956		239		239		239		239		
Businesses in sample	72										
Low sales value (\$000's)	(1)		(1)		49		114		378		
High sales value (\$000's)	(1)		49		114		378		(1)		
Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	46.4	61.7	49.3	38.1	36.8	99.5	46.7	61.7	49.3	38.1	37.6
Occupancy Expenses	16.1	11.4	21.0	18.2	14.0	100.0	16.1	11.4	21.0	18.2	14.0
Mortgage Interest	0.1	..	..	..	..	1.0	7.8	-	-	-	-
Depreciation	2.2	0.3	3.4	2.6	2.6	75.9	2.9	0.9	4.4	2.8	2.6
Repairs & Maintenance	1.3	0.4	1.5	1.7	1.7	84.3	1.6	0.9	1.5	1.7	1.9
Heat, Light & Telephone	3.6	4.0	3.7	4.1	2.7	89.3	4.0	6.8	3.7	4.1	2.8
Business & Property Tax	0.7	0.3	0.5	1.0	1.0	64.4	1.1	1.0	1.8	1.0	1.0
Insurance	0.6	0.3	0.8	1.0	0.4	85.8	0.7	0.6	0.8	1.0	0.5
Rent	7.5	6.1	11.2	7.5	5.5	83.9	9.0	7.5	14.2	9.2	5.9
Personnel Expenses	24.4	8.7	25.9	28.8	33.8	93.4	26.1	11.9	25.9	28.8	33.8
Financial Expenses	3.6	2.6	3.4	3.5	4.9	92.6	3.9	3.7	3.4	3.5	4.9
Bank Interest & Charges	2.2	1.1	3.1	2.6	1.9	84.2	2.6	2.0	3.3	2.8	2.0
Professional Fees	1.1	1.5	0.3	0.9	1.8	70.1	1.6	3.6	0.7	0.9	1.8
Franchise Fees	0.3	..	..	..	..	6.4	5.1	-	-	-	-
Sales and Admin. Expenses	4.5	2.0	4.4	5.5	5.8	99.7	4.5	2.0	4.5	5.5	5.8
Advertising	1.7	0.1	1.9	2.5	2.0	80.7	2.0	0.3	2.1	2.7	2.0
Supplies	1.6	1.1	0.9	1.8	2.4	81.9	1.9	1.3	2.2	1.8	2.4
Delivery	1.1	0.4	1.3	1.2	1.3	69.3	1.5	1.0	1.5	2.3	1.4
Fuel Expense	0.2	..	..	..	..	13.6	1.3	..	..	..	..
Other Expenses	2.0	0.5	3.0	0.9	3.6	77.1	2.6	1.2	3.6	1.1	3.6
Profit (loss)	3.0	13.1	-6.9	4.9	1.1	100.0	3.0	13.1	-6.9	4.9	1.1
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9211 & 9212 - Licensed and Unlicensed Restaurants

Businesses primarily engaged in preparing and serving meals for consumption on the premises either licensed or unlicensed to serve alcoholic beverages

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	956	239	239	239	239
Businesses in sample	72				
Low sales value (\$000's)	(1)	(1)	49	114	378
High sales value (\$000's)	(1)	49	114	378	(1)
Average (\$000's)					
Assets					
Cash	7	-	3	6	20
Accounts and Notes Receivable	2	-	-	-	9
Inventory	7	-	4	6	16
Other Current Assets	5	-	2	3	15
Total Current Assets	22	1	9	15	59
Fixed Assets	83	2	44	61	216
Less Accum Dep on Fixed Assets	30	1	4	22	87
Other Assets	13	-	2	8	41
Total Assets	88	2	51	62	230
Liabilities and Equity					
Current Loans	5	-	1	1	17
Other Current Liabilities	24	1	11	14	69
Total Current Liabilities	29	1	11	15	86
Mortgages Payable	4	-	-	4	12
Long Term Debt	21	3	33	7	41
Other Liabilities	26	-	13	10	78
Total Liabilities	81	4	57	35	217
Total Equity	8	-2	-7	27	13

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	956	239	239	239	239
Businesses in sample	72				
Low sales value (\$000's)	(1)	(1)	49	114	378
High sales value (\$000's)	(1)	49	114	378	(1)
Average					
Liquidity Ratio					
Current ratio (times)	2.8	1.4	1.2	6.1	1.0
Leverage Ratios					
Debt Equity ratio (times)	2.7	-	-4.2	5.3	6.5
Interest Coverage ratio (times)	21.9	63.9	33.1	7.2	1.3
Debt ratio (times)	0.7	0.2	1.1	0.4	0.9

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page.

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	318	79	79	80	80
Businesses in sample	23				
Low sales value (\$000's)	(1)	(1)	143	477	664
High sales value (\$000's)	(1)	143	477	664	(1)
Average (\$000's)					
Source of Funds					
From Operations	27	3	12	22	63
Sale of Fixed Assets	2	-	2	-	4
Increase in Long Term Debt	6	-	-	8	16
Advances From Owners and Affiliates	10	-	1	12	27
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	8	-	18	-	8
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	53	3	33	42	117
Application of Funds					
Purchase of Fixed Assets	23	-	12	1	72
Payment of Dividends	1	-	3	-	2
Repayment of Long Term Debt	13	-	3	22	25
Current Portion of Long Term Debt	-	-	-	-	1
Purchase of Investments	3	-	-	5	8
Repayment of Adv. From Owners and Affil.	5	1	13	-	3
Decrease in Equity	1	-	-	-	6
Tax Adjustments	-	-	-	-	1
Other Applications	1	-	-	-	3
Total	49	1	31	29	120
Increase (Decrease) in Net Working Capital	4	1	2	13	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,249	107,598	17,211	258	156
less than 20	1,058	33,622	5,376	224	145
20 - 99	152	29,190	4,682	29	9
100 - 499	22	15,255	2,442	4	1
500 and over	17	29,531	4,711	1	1
1985					
Total	1,353	141,437	19,400	195	
less than 20	1,140	43,063	5,916	173	
20 - 99	181	45,677	6,280	19	
100 - 499	15	14,649	2,014	1	
500 and over	17	38,048	5,190	2	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year

(3) Refers to businesses reporting no payroll deductions in the following year

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%
All \$ values are expressed in thousands				
1982				
All Businesses (No.)	840	208	209	212
Total Sales \$	149,668	5,197	14,159	29,899
Total Expense \$	143,715	4,640	13,202	27,959
Net Profit (loss) \$	5,953	557	957	1,940
Businesses reporting a profit (No.)	594	158	158	158
Total Sales \$	89,901	3,641	10,846	21,838
Total Expense \$	80,458	2,715	9,327	19,364
Net Profit \$	9,443	926	1,519	2,474
Businesses reporting loss (No.)	246	50	51	54
Total Sales \$	59,767	1,556	3,313	8,061
Total Expense \$	63,257	1,925	3,875	8,595
Net Loss \$	-3,490	-369	-562	-534
1983				
All Businesses (No.)	1,063	261	270	266
Total Sales \$	179,609	6,991	17,574	35,191
Total Expense \$	171,483	6,295	16,471	33,036
Net Profit (loss) \$	8,126	696	1,103	2,155
Businesses reporting a profit (No.)	767	175	209	211
Total Sales \$	124,031	5,262	13,703	28,088
Total Expense \$	111,080	4,021	11,665	25,014
Net Profit \$	12,951	1,241	2,038	3,074
Businesses reporting a loss (No.)	296	86	61	55
Total Sales \$	55,578	1,729	3,871	7,103
Total Expense \$	60,403	2,274	4,806	8,022
Net Loss \$	-4,825	-545	-935	-919
1984				
All Businesses (No.)	1,419	349	327	355
Total Sales \$	245,728	7,247	14,624	35,910
Total Expense \$	233,211	6,691	12,353	32,641
Net Profit (loss) \$	12,517	556	2,271	3,269
Businesses reporting a profit (No.)	1,087	201	261	338
Total Sales \$	189,250	4,326	11,412	33,773
Total Expense \$	174,863	3,135	8,786	30,383
Net Profit \$	14,387	1,191	2,626	3,390
Businesses reporting a loss (No.)	332	148	66	17
Total Sales \$	56,478	2,921	3,212	2,137
Total Expense \$	58,348	3,556	3,567	2,258
Net Loss \$	-1,870	-635	-355	-121
1985				
All Businesses (No.)	958	237	242	228
Total Sales \$	260,660	6,542	19,343	45,479
Total Expense \$	252,734	5,730	19,144	42,582
Net Profit (loss) \$	7,926	812	199	2,897
Businesses reporting a profit (No.)	716	164	149	198
Total Sales \$	208,015	4,550	11,576	40,064
Total Expense \$	196,804	3,639	9,825	36,887
Net Profit \$	11,211	911	1,751	3,177
Businesses reporting a loss (No.)	242	73	93	30
Total Sales \$	52,645	1,992	7,767	5,415
Total Expense \$	55,930	2,091	9,319	5,695
Net Loss \$	-3,285	-99	-1,552	-280

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Licensed and Unlicensed Restaurants (SIC 9211 & 9212)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	383	93	99	95	96
Total Sales \$	92,344	4,267	10,749	20,578	56,750
Total Expense \$	88,926	3,975	9,920	19,893	55,138
Net Profit (loss) \$	3,418	292	829	685	1,612
Businesses reporting a profit (No.)	250	61	74	58	57
Total Sales \$	54,287	2,680	7,844	11,975	31,788
Total Expense \$	48,895	2,122	6,754	10,869	29,150
Net Profit \$	5,392	558	1,090	1,106	2,638
Businesses reporting loss (No.)	133	32	25	37	39
Total Sales \$	38,057	1,587	2,905	8,603	24,962
Total Expense \$	40,031	1,853	3,166	9,024	25,988
Net Loss \$	-1,974	-266	-261	-421	-1,026
1983					
All Businesses (No.)	465	112	120	116	117
Total Sales \$	112,296	4,326	12,558	25,013	70,399
Total Expense \$	109,399	4,659	12,604	23,739	68,397
Net Profit (loss) \$	2,897	-333	-46	1,274	2,002
Businesses reporting a profit (No.)	293	64	78	88	63
Total Sales \$	69,864	2,449	8,280	18,836	40,299
Total Expense \$	63,231	2,051	7,560	16,991	36,829
Net Profit \$	6,633	398	720	1,845	3,670
Businesses reporting a loss (No.)	172	48	42	28	54
Total Sales \$	42,432	1,877	4,278	6,177	30,100
Total Expense \$	46,168	2,608	5,044	6,748	31,761
Net Loss \$	-3,736	-731	-766	-571	-1,661
1984					
All Businesses (No.)	872	211	192	233	233
Total Sales \$	180,930	4,306	8,795	24,259	143,577
Total Expense \$	172,074	3,936	7,091	21,744	139,307
Net Profit (loss) \$	8,856	370	1,704	2,515	4,269
Businesses reporting a profit (No.)	634	111	142	217	161
Total Sales \$	137,942	2,226	6,402	22,285	107,029
Total Expense \$	127,880	1,551	4,463	19,658	102,200
Net Profit \$	10,062	675	1,939	2,627	4,829
Businesses reporting a loss (No.)	238	100	50	16	72
Total Sales \$	42,988	2,080	2,393	1,974	36,548
Total Expense \$	44,194	2,385	2,628	2,086	37,096
Net Loss \$	-1,206	-305	-235	-112	-548
Net Profit (loss) \$	252,734	5,730	19,144	42,582	185,278
Businesses reporting a profit (No.)	716	164	149	198	205
Total Sales \$	208,015	4,550	11,576	40,064	151,825
Total Expense \$	196,804	3,639	9,825	36,887	146,453
Net Profit \$	11,211	911	1,751	3,177	5,372
Businesses reporting a loss (No.)	242	73	93	30	46
Total Sales \$	52,645	1,992	7,767	5,415	37,471
Total Expense \$	55,930	2,091	9,319	5,695	38,825
Net Loss \$	-3,285	-99	-1,552	-280	-1,354

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	174	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	42.6	--	--	--	--	100.0	42.6	--	--	--	--
Occupancy Expenses	17.0	--	--	--	--	100.0	17.0	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	6.1	--	--	--	--	100.0	6.1	--	--	--	--
Repairs & Maintenance	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Heat, Light & Telephone	4.8	--	--	--	--	100.0	4.8	--	--	--	--
Business & Property Tax	1.3	--	--	--	--	98.5	1.3	--	--	--	--
Insurance	1.0	--	--	--	--	100.0	1.0	--	--	--	--
Rent	1.1	--	--	--	--	14.5	7.8	--	--	--	--
Personnel Expenses	18.4	--	--	--	--	100.0	18.4	--	--	--	--
Financial Expenses	3.5	--	--	--	--	100.0	3.5	--	--	--	--
Bank Interest & Charges	2.7	--	--	--	--	100.0	2.7	--	--	--	--
Professional Fees	0.4	--	--	--	--	48.5	0.8	--	--	--	--
Franchise Fees	0.5	--	--	--	--	13.0	3.7	--	--	--	--
Sales and Admin. Expenses	9.5	--	--	--	--	100.0	9.5	--	--	--	--
Advertising	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Supplies	4.4	--	--	--	--	100.0	4.4	--	--	--	--
Delivery	3.0	--	--	--	--	100.0	3.0	--	--	--	--
Fuel Expense	-	--	--	--	--	-	-	--	--	--	--
Other Expenses	4.5	--	--	--	--	48.5	9.2	--	--	--	--
Profit (loss)	4.6	--	--	--	--	100.0	4.6	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9213 - Take-Out Food Services

Businesses primarily engaged in preparing and selling packaged or wrapped food to the public for consumption away from the premises such as take-out Chinese foods, doughnut shops, take-out fish and chips, take-out fried chicken, hot dog stands, ice cream stands, take-out pizzerias, refreshment booths, and prepared food take-out service (exc. caterers and mobile food services)

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	174	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	9	--	--	--	--
Other Current Assets	3	--	--	--	--
Total Current Assets	13	--	--	--	--
Fixed Assets	198	--	--	--	--
Less: Accum. Dep. on Fixed Assets	79	--	--	--	--
Other Assets	11	--	--	--	--
Total Assets	143	--	--	--	--
Liabilities and Equity					
Current Loans	12	--	--	--	--
Other Current Liabilities	57	--	--	--	--
Total Current Liabilities	69	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	62	--	--	--	--
Other Liabilities	8	--	--	--	--
Total Liabilities	139	--	--	--	--
Total Equity	5	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	174	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.2	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	1.2	--	--	--	--
Interest Coverage ratio (times)	1.0	--	--	--	--
Debt ratio (times)	0.9	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Take-Out Food Services (SIC 9213)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	111	--	--	--	--
Businesses in sample	5				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	1	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	19	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	3	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	24	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	13	--	--	--	--
Payment of Dividends	-	--	--	--	--
Repayment of Long Term Debt	5	--	--	--	--
Current Portion of Long Term Debt	3	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	5	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	26	--	--	--	--
Increase (Decrease) in Net Working Capital	-2	--	--	--	--

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Food Services (SIC 921)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	1,249	107,598	17.211	258	156
less than 20	1,058	33,622	5.376	224	145
20 - 99	152	29,190	4.682	29	9
100 - 499	22	15,255	2.442	4	1
500 and over	17	29,531	4.711	1	1
1985					
Total	1,353	141,437	19.400	195	..
less than 20	1,140	43,063	5.916	173	..
20 - 99	181	45,677	6.280	19	..
100 - 499	15	14,649	2.014	1	..
500 and over	17	38,048	5.190	2	..

1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

2) Refers to businesses reporting no payroll deductions in the previous year.

3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Take-Out Food Services (SIC 9213)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	171	32	52	40	47
Total Sales \$	25,998	416	1,494	3,625	20,463
Total Expense \$	25,844	363	1,401	3,491	20,589
Net Profit (loss) \$	154	53	93	134	-126
Businesses reporting a profit (No.)	124	29	47	30	18
Total Sales \$	9,936	386	1,338	2,804	5,408
Total Expense \$	8,819	314	1,072	2,465	4,968
Net Profit \$	1,117	72	266	339	440
Businesses reporting loss (No.)	47	3	5	10	29
Total Sales \$	16,062	30	156	821	15,055
Total Expense \$	17,025	49	329	1,026	15,621
Net Loss \$	-963	-19	-173	-205	-566
1983					
All Businesses (No.)	159	36	43	40	40
Total Sales \$	26,314	558	1,774	4,805	19,177
Total Expense \$	25,266	617	1,478	4,667	18,504
Net Profit (loss) \$	1,048	-59	296	138	673
Businesses reporting a profit (No.)	100	8	39	27	26
Total Sales \$	18,622	150	1,586	3,240	13,646
Total Expense \$	17,067	102	1,277	2,982	12,706
Net Profit \$	1,555	48	309	258	940
Businesses reporting a loss (No.)	59	28	4	13	14
Total Sales \$	7,692	408	188	1,565	5,531
Total Expense \$	8,199	515	201	1,685	5,798
Net Loss \$	-507	-107	-13	-120	-267
1984					
All Businesses (No.)	240	59	40	48	93
Total Sales \$	39,657	1,744	3,864	6,228	27,821
Total Expense \$	37,413	1,514	3,402	6,032	26,465
Net Profit (loss) \$	2,244	230	462	196	1,356
Businesses reporting a profit (No.)	211	40	40	48	83
Total Sales \$	35,035	1,363	3,864	6,228	23,580
Total Expense \$	32,604	994	3,402	6,032	22,176
Net Profit \$	2,431	369	462	196	1,404
Businesses reporting a loss (No.)	29	19	-	-	10
Total Sales \$	4,622	381	-	-	4,241
Total Expense \$	4,809	520	-	-	4,289
Net Loss \$	-187	-139	-	-	-48
1985					
All Businesses (No.)	260	59	39	96	66
Total Sales \$	55,062	1,871	3,843	15,950	33,398
Total Expense \$	48,728	1,881	3,454	14,827	28,566
Net Profit (loss) \$	6,334	-10	389	1,123	4,832
Businesses reporting a profit (No.)	197	30	31	71	65
Total Sales \$	47,777	678	3,054	10,775	33,270
Total Expense \$	40,759	604	2,511	9,208	28,436
Net Profit \$	7,018	74	543	1,567	4,834
Businesses reporting a loss (No.)	63	29	8	25	1
Total Sales \$	7,285	1,193	789	5,175	128
Total Expense \$	7,969	1,277	943	5,619	130
Net Loss \$	-684	-84	-154	-444	-2

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Number of businesses (estimated)	745	186	186	186	187
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	13	27	56
High sales value (\$000's)	(1)	13	27	56	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Too 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	25.4	28.0	27.6	28.9	17.1	100.0	25.4	28.0	27.6	28.9	17.1
Mortgage Interest	0.1	..	..	..	..	1.4	4.8	-	-	-	-
Depreciation	2.7	0.1	2.6	4.3	3.1	76.7	3.5	0.3	4.3	4.7	3.1
Repairs & Maintenance	2.2	0.9	4.3	1.9	1.5	77.9	2.8	1.2	5.4	2.5	1.9
Heat, Light & Telephone	5.0	5.2	4.9	7.0	2.9	94.9	5.3	5.2	6.1	7.0	2.9
Business & Property Tax	1.2	1.0	1.3	1.3	0.9	93.2	1.2	1.0	1.7	1.3	1.0
Insurance	0.8	0.5	0.7	1.4	0.3	84.4	0.9	0.6	1.2	1.4	0.3
Rent	13.5	20.3	13.7	13.0	8.0	83.8	16.0	20.3	25.7	13.9	8.8
Personnel Expenses	19.2	0.3	5.0	21.6	46.6	69.0	27.8	1.1	9.2	24.6	46.6
Financial Expenses	2.2	0.3	4.6	1.2	2.5	93.8	2.4	0.4	4.6	1.2	2.6
Bank Interest & Charges	1.4	0.1	3.3	0.4	1.4	63.5	2.1	0.3	4.1	0.8	1.6
Professional Fees	0.8	0.2	1.2	0.7	0.9	86.1	0.9	0.5	1.2	0.8	0.9
Franchise Fees	0.1	..	..	..	..	0.7	7.0	-	-	-	-
Sales and Admin. Expenses	11.6	10.9	15.8	11.7	7.7	100.0	11.6	10.9	15.8	11.7	7.7
Advertising	1.5	1.2	0.7	2.1	1.6	87.2	1.7	1.2	1.2	2.2	1.7
Supplies	8.9	9.5	12.5	8.5	5.2	93.5	9.5	12.7	12.5	8.5	5.5
Delivery	1.2	0.2	2.6	1.0	0.9	57.9	2.1	0.4	5.6	1.7	1.2
Other Expenses	7.0	4.4	7.4	6.7	9.2	87.5	8.0	8.9	7.4	6.7	10.0
Profit (loss)	34.6	56.1	39.6	30.0	16.9	100.0	34.6	56.1	39.6	30.0	16.9
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 971 - Barber and Beauty Shops

Businesses primarily engaged in providing beauty or hairdressing services

TABLE 2. Balance Sheet Profile for 1985
Manitoba Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	745	186	186	186	187
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	13	27	56
High sales value (\$000's)	(1)	13	27	56	(1)
Average (\$000's)					
Assets					
Cash	2	-	2	1	4
Accounts and Notes Receivable	-	-	-	-	1
Inventory	-	-	-	1	1
Other Current Assets	-	-	-	-	-
Total Current Assets	3	-	2	2	7
Fixed Assets	10	-	6	5	29
Less: Accum. Dep. on Fixed Assets	4	-	1	4	11
Other Assets	1	-	-	-	1
Total Assets	10	-	7	4	28
Liabilities and Equity					
Current Loans	2	-	-	-	6
Other Current Liabilities	2	-	-	1	6
Total Current Liabilities	4	-	-	1	12
Mortgages Payable	1	-	3	-	2
Long Term Debt	-	-	-	-	2
Other Liabilities	2	-	-	-	6
Total Liabilities	7	-	3	1	22
Total Equity	3	-	4	3	6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	745	186	186	186	187
Businesses in sample	40				
Low sales value (\$000's)	(1)	(1)	13	27	56
High sales value (\$000's)	(1)	13	27	56	(1)
Average					
Liquidity Ratio					
Current ratio (times)	11.2	87.5	2.9	2.9	1.0
Leverage Ratios					
Debt Equity ratio (times)	-9.0	-	1.9	1.3	-24.0
Interest Coverage ratio (times)	72.1	98.6	111.8	66.8	32.9
Debt ratio (times)	1.3	-	3.4	0.3	0.8

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Barber and Beauty Shops (SIC 971)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	5	--	--	--	--
Businesses in sample	1				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Barber and Beauty Shops (SIC 971)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	422	12.863	1.046	57	35
less than 20	415	11 154	907	55	35
20 - 99	7	1 709	139	2	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	443	18.630	1.623	48	
less than 20	430	14.127	1.232	46	
20 - 99	11	X	291	2	
100 - 499	X	X	100	-	
500 and over	-	-	-		

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours. Statistics Canada, Catalogue No 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Barber and Beauty Shops (SIC 971)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	478	113	124	119	122
Total Sales \$	24,304	1,455	3,310	5,919	13,620
Total Expense \$	19,428	726	2,487	4,293	11,922
Net Profit (loss) \$	4,876	729	823	1,626	1,698
Businesses reporting a profit (No.)	421	97	110	106	108
Total Sales \$	20,479	1,268	2,916	5,274	11,021
Total Expense \$	15,159	527	2,035	3,580	9,017
Net Profit \$	5,320	741	881	1,694	2,004
Businesses reporting loss (No.)	57	16	14	13	14
Total Sales \$	3,825	187	394	645	2,599
Total Expense \$	4,269	199	452	713	2,905
Net Loss \$	-444	-12	-58	-68	-306
1983					
All Businesses (No.)	585	136	149	147	153
Total Sales \$	31,045	1,810	3,346	6,988	18,901
Total Expense \$	24,092	953	1,967	5,391	15,781
Net Profit (loss) \$	6,953	857	1,379	1,597	3,120
Businesses reporting a profit (No.)	550	135	147	135	133
Total Sales \$	27,491	1,797	3,291	6,363	16,040
Total Expense \$	20,331	939	1,908	4,754	12,730
Net Profit \$	7,160	858	1,383	1,609	3,310
Businesses reporting a loss (No.)	35	1	2	12	20
Total Sales \$	3,554	13	55	625	2,861
Total Expense \$	3,761	14	59	637	3,051
Net Loss \$	-207	-1	-4	-12	-190
1984					
All Businesses (No.)	692	165	180	169	178
Total Sales \$	36,802	1,824	3,808	8,840	22,330
Total Expense \$	30,179	1,116	1,698	7,179	20,186
Net Profit (loss) \$	6,623	708	2,110	1,661	2,144
Businesses reporting a profit (No.)	590	165	180	159	86
Total Sales \$	22,635	1,824	3,808	8,466	8,537
Total Expense \$	15,639	1,116	1,698	6,737	6,088
Net Profit \$	6,996	708	2,110	1,729	2,449
Businesses reporting a loss (No.)	102	-	-	10	92
Total Sales \$	14,167	-	-	374	13,793
Total Expense \$	14,540	-	-	442	14,098
Net Loss \$	-373	-	-	-68	-305
1985					
All Businesses (No.)	745	185	182	192	186
Total Sales \$	39,440	2,202	3,756	8,064	25,418
Total Expense \$	30,612	1,157	1,898	5,704	21,853
Net Profit (loss) \$	8,828	1,045	1,858	2,360	3,565
Businesses reporting a profit (No.)	700	166	177	187	170
Total Sales \$	37,647	1,962	3,621	7,809	24,255
Total Expense \$	28,680	915	1,748	5,427	20,590
Net Profit \$	8,967	1,047	1,873	2,382	3,665
Businesses reporting a loss (No.)	45	19	5	5	16
Total Sales \$	1,793	240	135	255	1,163
Total Expense \$	1,932	242	150	277	1,263
Net Loss \$	-139	-2	-15	-22	-100

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	22.0	--	--	--	--	100.0	22.0	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	5.8	--	--	--	--	87.9	6.6	--	--	--	--
Repairs & Maintenance	2.4	--	--	--	--	83.1	2.8	--	--	--	--
Heat, Light & Telephone	9.0	--	--	--	--	98.1	9.2	--	--	--	--
Business & Property Tax	2.3	--	--	--	--	95.5	2.4	--	--	--	--
Insurance	0.8	--	--	--	--	71.9	1.1	--	--	--	--
Rent	1.7	--	--	--	--	33.6	5.1	--	--	--	--
Personnel Expenses	20.9	--	--	--	--	74.9	28.0	--	--	--	--
Financial Expenses	3.1	--	--	--	--	100.0	3.1	--	--	--	--
Bank Interest & Charges	2.4	--	--	--	--	85.1	2.8	--	--	--	--
Professional Fees	0.7	--	--	--	--	70.2	1.0	--	--	--	--
Franchise Fees	0.1	--	--	--	--	1.8	4.3	--	--	--	--
Sales and Admin. Expenses	17.5	--	--	--	--	100.0	17.5	--	--	--	--
Advertising	1.6	--	--	--	--	100.0	1.6	--	--	--	--
Supplies	12.3	--	--	--	--	100.0	12.3	--	--	--	--
Delivery	3.6	--	--	--	--	95.6	3.8	--	--	--	--
Other Expenses	10.5	--	--	--	--	97.8	10.8	--	--	--	--
Profit (loss)	25.9	--	--	--	--	100.0	25.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 972 - Laundries and Cleaners

Businesses primarily engaged in providing laundering, dry cleaning, valet, carpet cleaning and linen supply services

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	17	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	6	--	--	--	--
Total Current Assets	24	--	--	--	--
Fixed Assets	35	--	--	--	--
Less Accum Dep on Fixed Assets	12	--	--	--	--
Other Assets	2	--	--	--	--
Total Assets	49	--	--	--	--
Liabilities and Equity					
Current Loans	1	--	--	--	--
Other Current Liabilities	9	--	--	--	--
Total Current Liabilities	10	--	--	--	--
Mortgages Payable	1	--	--	--	--
Long Term Debt	6	--	--	--	--
Other Liabilities	5	--	--	--	--
Total Liabilities	22	--	--	--	--
Total Equity	27	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	179	--	--	--	--
Businesses in sample	19				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.4	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	54.7	--	--	--	--
Debt ratio (times)	0.6	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Laundries and Cleaners (SIC 972)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Laundries and Cleaners (SIC 972)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	120	15,314	1,419	27	10
less than 20	110	4,140	389	25	10
20 - 99	7	2,394	228	2	-
100 - 499	X	X	692	-	-
500 and over	X	X	110	-	-
1985					
Total	123	18,844	1,528	16	-
less than 20	108	3,790	315	15	-
20 - 99	9	2,569	206	1	-
100 - 499	5	X	903	-	-
500 and over	X	X	104	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Laundries and Cleaners (SIC 972)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	147	29	41	38	39
Total Sales \$	12,320	434	1,044	2,208	8,634
Total Expense \$	11,690	402	1,034	1,988	8,266
Net Profit (loss) \$	630	32	10	220	368
Businesses reporting a profit (No.)	109	22	37	30	20
Total Sales \$	7,859	347	924	1,630	4,958
Total Expense \$	6,992	293	864	1,357	4,478
Net Profit \$	867	54	60	273	480
Businesses reporting loss (No.)	38	7	4	8	19
Total Sales \$	4,461	87	120	578	3,676
Total Expense \$	4,698	109	170	631	3,788
Net Loss \$	-237	-22	-50	-53	-112
1983					
All Businesses (No.)	191	37	57	49	48
Total Sales \$	19,532	495	1,083	2,637	15,317
Total Expense \$	17,468	394	1,073	2,231	13,770
Net Profit (loss) \$	2,064	101	10	406	1,547
Businesses reporting a profit (No.)	130	32	12	42	44
Total Sales \$	17,164	431	298	2,104	14,331
Total Expense \$	14,959	320	254	1,640	12,745
Net Profit \$	2,205	111	44	464	1,586
Businesses reporting a loss (No.)	61	5	45	7	4
Total Sales \$	2,368	64	785	533	986
Total Expense \$	2,509	74	819	591	1,025
Net Loss \$	-141	-10	-34	-58	-39
1984					
All Businesses (No.)	210	48	55	52	55
Total Sales \$	20,800	1,171	2,920	4,406	12,303
Total Expense \$	18,260	892	2,539	4,630	10,199
Net Profit (loss) \$	2,540	279	381	-224	2,104
Businesses reporting a profit (No.)	137	31	45	6	55
Total Sales \$	15,896	730	2,371	492	12,303
Total Expense \$	12,809	399	1,953	258	10,199
Net Profit \$	3,087	331	418	234	2,104
Businesses reporting a loss (No.)	73	17	10	46	-
Total Sales \$	4,904	441	549	3,914	-
Total Expense \$	5,451	493	586	4,372	-
Net Loss \$	-547	-52	-37	-458	-
1985					
All Businesses (No.)	180	45	41	28	66
Total Sales \$	16,485	685	1,259	2,327	12,214
Total Expense \$	14,700	598	849	1,965	11,288
Net Profit (loss) \$	1,785	87	410	362	926
Businesses reporting a profit (No.)	135	26	36	23	50
Total Sales \$	10,209	477	1,122	1,959	6,651
Total Expense \$	8,249	244	711	1,584	5,710
Net Profit \$	1,960	233	411	375	941
Businesses reporting a loss (No.)	45	19	5	5	16
Total Sales \$	6,276	208	137	368	5,563
Total Expense \$	6,451	354	138	381	5,578
Net Loss \$	-175	-146	-1	-13	-15

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	27.2	--	--	--	--	100.0	27.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	18.2	--	--	--	--	91.7	19.9	--	--	--	--
Repairs & Maintenance	1.1	--	--	--	--	84.7	1.2	--	--	--	--
Heat, Light & Telephone	1.1	--	--	--	--	100.0	1.1	--	--	--	--
Business & Property Tax	1.2	--	--	--	--	76.7	1.5	--	--	--	--
Insurance	0.6	--	--	--	--	100.0	0.6	--	--	--	--
Rent	5.1	--	--	--	--	75.0	6.8	--	--	--	--
Personnel Expenses	19.2	--	--	--	--	100.0	19.2	--	--	--	--
Financial Expenses	2.1	--	--	--	--	100.0	2.1	--	--	--	--
Bank interest & Charges	1.2	--	--	--	--	100.0	1.2	--	--	--	--
Professional Fees	0.9	--	--	--	--	96.1	1.0	--	--	--	--
Franchise Fees	-	--	--	--	--	-	-	--	--	--	--
Sales and Admin. Expenses	6.5	--	--	--	--	100.0	6.5	--	--	--	--
Advertising	2.4	--	--	--	--	100.0	2.4	--	--	--	--
Supplies	2.9	--	--	--	--	100.0	2.9	--	--	--	--
Delivery	1.3	--	--	--	--	74.4	1.8	--	--	--	--
Other Expenses	26.1	--	--	--	--	100.0	26.1	--	--	--	--
Profit (loss)	18.8	--	--	--	--	100.0	18.8	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9912 - Video Movies and Audio-Visual Equipment Rental

Businesses primarily engaged in renting and leasing audio-visual equipment such as: audio-visual equipment rental and leasing, tape recorder rental, television rental, video cassette recorder rental and video movie rental.

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Assets					
Cash	12	--	--	--	--
Accounts and Notes Receivable	-	--	--	--	--
Inventory	3	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	15	--	--	--	--
Fixed Assets	113	--	--	--	--
Less Accum Dep on Fixed Assets	66	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	62	--	--	--	--
Liabilities and Equity					
Current Loans	8	--	--	--	--
Other Current Liabilities	15	--	--	--	--
Total Current Liabilities	23	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	5	--	--	--	--
Total Liabilities	28	--	--	--	--
Total Equity	34	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	45	--	--	--	--
Businesses in sample	9				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	0.7	--	--	--	--
Interest Coverage ratio (times)	88.2	--	--	--	--
Debt ratio (times)	0.7	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million.

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	42	11,722	623	7	14
less than 20	34	829	44	6	14
20 - 99	3	984	53	1	-
100 - 499	X	X	13	-	-
500 and over	3	X	513	-	-
1985					
Total	80	14,738	623	18	-
less than 20	72	2,219	110	18	-
20 - 99	3	1,876	93	-	-
100 - 499	X	X	10	-	-
500 and over	3	X	410	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Video Movies and Audio-Visual Equipment Rental (SIC 9912)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	11	-	-	-	-
Total Sales \$	755	-	-	-	-
Total Expense \$	638	-	-	-	-
Net Profit (loss) \$	117	-	-	-	-
Businesses reporting a profit (No.)	8	-	-	-	-
Total Sales \$	523	-	-	-	-
Total Expense \$	403	-	-	-	-
Net Profit \$	120	-	-	-	-
Businesses reporting loss (No.)	3	-	-	-	-
Total Sales \$	232	-	-	-	-
Total Expense \$	235	-	-	-	-
Net Loss \$	-3	-	-	-	-
1983					
All Businesses (No.)	43	-	-	-	-
Total Sales \$	3,542	-	-	-	-
Total Expense \$	3,181	-	-	-	-
Net Profit (loss) \$	361	-	-	-	-
Businesses reporting a profit (No.)	35	-	-	-	-
Total Sales \$	2,940	-	-	-	-
Total Expense \$	2,509	-	-	-	-
Net Profit \$	431	-	-	-	-
Businesses reporting a loss (No.)	8	-	-	-	-
Total Sales \$	602	-	-	-	-
Total Expense \$	672	-	-	-	-
Net Loss \$	-70	-	-	-	-
1984					
All Businesses (No.)	60	14	5	22	19
Total Sales \$	16,001	922	618	6,223	8,238
Total Expense \$	13,609	613	693	4,721	7,582
Net Profit (loss) \$	2,392	309	-75	1,502	656
Businesses reporting a profit (No.)	55	14	1	22	19
Total Sales \$	15,518	922	135	6,223	8,238
Total Expense \$	13,011	613	95	4,721	7,582
Net Profit \$	2,507	309	40	1,502	656
Businesses reporting a loss (No.)	5	-	4	-	-
Total Sales \$	483	-	483	-	-
Total Expense \$	598	-	598	-	-
Net Loss \$	-115	-	-115	-	-
1985					
All Businesses (No.)	49	9	12	15	13
Total Sales \$	9,378	349	989	2,453	5,587
Total Expense \$	8,283	390	767	2,158	4,968
Net Profit (loss) \$	1,095	-41	222	295	619
Businesses reporting a profit (No.)	42	2	12	15	13
Total Sales \$	9,147	118	989	2,453	5,587
Total Expense \$	7,973	80	767	2,158	4,968
Net Profit \$	1,174	38	222	295	619
Businesses reporting a loss (No.)	7	7	-	-	-
Total Sales \$	231	231	-	-	-
Total Expense \$	310	310	-	-	-
Net Loss \$	-79	-79	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	12				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
	Industry Average(2)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Selected expense item					% busi- nesses reporting
	Percent of sales				
	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales				
Occupancy Expenses	25.6	--	--	--	100.0
Mortgage Interest	-	--	--	--	-
Depreciation	13.1	--	--	--	100.0
Repairs & Maintenance	1.7	--	--	--	27.9
Heat, Light & Telephone	3.9	--	--	--	83.8
Business & Property Tax	3.0	--	--	--	67.7
Insurance	3.9	--	--	--	81.1
Rent	-	--	--	--	3.2
Personnel Expenses	4.8	--	--	--	51.8
Financial Expenses	2.2	--	--	--	100.0
Bank Interest & Charges	1.8	--	--	--	84.2
Professional Fees	0.4	--	--	--	65.3
Franchise Fees	-	--	--	--	-
Sales and Admin. Expenses	20.8	--	--	--	100.0
Advertising	1.1	--	--	--	68.1
Supplies	13.9	--	--	--	84.2
Delivery	5.8	--	--	--	100.0
Other Expenses	20.2	--	--	--	100.0
Profit (loss)	26.5	--	--	--	100.0
Total	100.0	--	--	--	100.0

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9942 - Welding

Business primarily engaged in repair work by welding such as: acetylene welding service, blacksmith service, brazing welding service, electric welding service (exc. construction site), welding repair work, and welding shops

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	12				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000 s)					
Assets					
Cash	1	--	--	--	--
Accounts and Notes Receivable	1	--	--	--	--
Inventory	1	--	--	--	--
Other Current Assets	-	--	--	--	--
Total Current Assets	2	--	--	--	--
Fixed Assets	3	--	--	--	--
Less Accum. Dep. on Fixed Assets	1	--	--	--	--
Other Assets	-	--	--	--	--
Total Assets	4	--	--	--	--
Liabilities and Equity					
Current Loans	-	--	--	--	--
Other Current Liabilities	1	--	--	--	--
Total Current Liabilities	1	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	-	--	--	--	--
Other Liabilities	-	--	--	--	--
Total Liabilities	1	--	--	--	--
Total Equity	3	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	141	--	--	--	--
Businesses in sample	12				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	3.9	--	--	--	--
Leverage Ratios					
Debt Equity ratio (times)	1.4	--	--	--	--
Interest Coverage ratio (times)	54.3	--	--	--	--
Debt ratio (times)	0.4	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Welding (SIC 9942)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	-	-	-	-	-
Businesses in sample	-	-	-	-	-
Low sales value (\$000's)	(1)	-	-	-	-
High sales value (\$000's)	(1)	-	-	-	-
Average (\$000's)					
Source of Funds					
From Operations	-	-	-	-	-
Sale of Fixed Assets	-	-	-	-	-
Increase in Long Term Debt	-	-	-	-	-
Advances From Owners and Affiliates	-	-	-	-	-
From Government	-	-	-	-	-
Increase in Share Capital	-	-	-	-	-
Sale of Investments	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Sources	-	-	-	-	-
Total	-	-	-	-	-
Application of Funds					
Purchase of Fixed Assets	-	-	-	-	-
Payment of Dividends	-	-	-	-	-
Repayment of Long Term Debt	-	-	-	-	-
Current Portion of Long Term Debt	-	-	-	-	-
Purchase of Investments	-	-	-	-	-
Repayment of Adv. From Owners and Affil.	-	-	-	-	-
Decrease in Equity	-	-	-	-	-
Tax Adjustments	-	-	-	-	-
Other Applications	-	-	-	-	-
Total	-	-	-	-	-
Increase (Decrease) in Net Working Capital	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Welding (SIC 9942)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$'000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	100	5,247	312	26	7
less than 20	96	3,433	203	25	-
20 - 99	4	1,814	109	1	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-
1985					
Total	95	5,167	330	16	-
less than 20	92	3,682	243	16	-
20 - 99	3	1,485	87	-	-
100 - 499	-	-	-	-	-
500 and over	-	-	-	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba, Welding (SIC 9942)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	133	29	35	35	34
Total Sales \$	10,431	363	920	1,767	7,381
Total Expense \$	9,307	336	687	1,470	6,814
Net Profit (loss) \$	1,124	27	233	297	567
Businesses reporting a profit (No.)	111	29	29	28	25
Total Sales \$	8,095	363	706	1,389	5,637
Total Expense \$	6,846	336	454	1,073	4,983
Net Profit \$	1,249	27	252	316	654
Businesses reporting loss (No.)	22	-	6	7	9
Total Sales \$	2,336	-	214	378	1,744
Total Expense \$	2,461	-	233	397	1,831
Net Loss \$	-125	-	-19	-19	-87
1983					
All Businesses (No.)	105	26	19	32	28
Total Sales \$	9,187	301	557	1,626	6,703
Total Expense \$	8,568	304	498	1,068	6,698
Net Profit (loss) \$	619	-3	59	558	5
Businesses reporting a profit (No.)	90	24	15	31	20
Total Sales \$	5,655	272	419	1,564	3,400
Total Expense \$	4,774	272	337	1,005	3,160
Net Profit \$	881	-	82	559	240
Businesses reporting a loss (No.)	15	2	4	1	8
Total Sales \$	3,532	29	138	62	3,303
Total Expense \$	3,794	32	161	63	3,538
Net Loss \$	-262	-3	-23	-1	-235
1984					
All Businesses (No.)	159	-	-	-	-
Total Sales \$	12,497	-	-	-	-
Total Expense \$	9,417	-	-	-	-
Net Profit (loss) \$	3,080	-	-	-	-
Businesses reporting a profit (No.)	159	-	-	-	-
Total Sales \$	12,497	-	-	-	-
Total Expense \$	9,417	-	-	-	-
Net Profit \$	3,080	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	151	37	34	38	42
Total Sales \$	6,191	429	518	794	4,450
Total Expense \$	5,291	279	305	727	3,980
Net Profit (loss) \$	900	150	213	67	470
Businesses reporting a profit (No.)	143	37	34	38	34
Total Sales \$	5,452	429	518	794	3,711
Total Expense \$	4,505	279	305	727	3,194
Net Profit \$	947	150	213	67	517
Businesses reporting a loss (No.)	8	-	-	-	8
Total Sales \$	739	-	-	-	739
Total Expense \$	786	-	-	-	786
Net Loss \$	-47	-	-	-	-47

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	533	133	133	133	134
Businesses in sample	47				
Low sales value (\$000's)	(1)	(1)	15	30	62
High sales value (\$000's)	(1)	15	30	62	(1)

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	10.4	11.4	11.8	12.5	6.0	97.0	10.7	13.0	11.8	12.5	6.0
Mortgage Interest	0.1	-	-	-	-	1.0	8.8	-	-	-	-
Depreciation	3.9	6.2	3.7	3.9	1.8	83.2	4.7	8.4	4.7	4.7	1.9
Repairs & Maintenance	1.5	0.6	1.4	3.7	0.2	45.0	3.2	1.2	4.6	6.9	0.5
Heat, Light & Telephone	1.9	1.0	3.4	1.6	1.4	82.3	2.3	1.7	4.0	1.8	1.5
Business & Property Tax	0.7	1.4	0.3	0.8	0.3	63.7	1.1	2.4	0.7	1.3	0.3
Insurance	0.8	0.8	0.9	0.8	0.5	71.6	1.1	1.1	2.0	1.1	0.5
Rent	1.7	1.4	2.0	1.5	1.7	51.0	3.2	4.6	5.0	3.0	2.1
Personnel Expenses	22.8	15.9	6.5	16.2	52.4	75.1	30.4	19.5	11.3	24.2	55.6
Financial Expenses	1.9	1.2	1.0	4.1	1.3	77.2	2.5	1.6	2.4	4.5	1.3
Bank Interest & Charges	1.3	0.7	0.6	3.6	0.2	51.7	2.5	2.8	6.1	4.9	0.2
Professional Fees	0.6	0.4	0.4	0.5	1.1	62.0	1.0	0.7	1.0	1.0	1.2
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	14.3	12.1	17.4	18.1	9.5	100.0	14.3	12.1	17.4	18.1	9.5
Advertising	1.1	1.3	1.0	1.3	0.8	58.4	1.9	2.6	2.0	1.7	1.4
Supplies	5.2	1.9	7.5	7.1	4.1	93.0	5.6	2.5	8.1	7.1	4.1
Delivery	8.0	8.8	8.8	9.7	4.6	98.7	8.1	8.9	9.2	9.7	4.7
Other Expenses	20.1	22.5	11.1	22.5	24.8	99.1	20.3	22.5	11.5	22.5	24.8
Profit (loss)	30.5	37.0	52.1	26.6	6.0	100.0	30.5	37.0	52.1	26.6	6.0
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 995 Services to Buildings and Dwellings

Businesses primarily engaged in disinfecting and exterminating, window cleaning, janitorial and other services to buildings and dwellings

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	533	133	133	133	134
Businesses in sample	47				
Low sales value (\$000's)	(1)	(1)	15	30	62
High sales value (\$000's)	(1)	15	30	62	(1)
Average (\$000's)					
Assets					
Cash	9	-	-	-	36
Accounts and Notes Receivable	3	-	-	1	11
Inventory	-	-	-	-	1
Other Current Assets	-	-	-	-	1
Total Current Assets	13	-	-	1	49
Fixed Assets	6	-	1	3	19
Less Accum Dep on Fixed Assets	4	-	-	2	14
Other Assets	-	-	-	-	1
Total Assets	15	-	1	3	55
Liabilities and Equity					
Current Loans	-	-	-	-	1
Other Current Liabilities	3	-	-	1	12
Total Current Liabilities	4	-	-	1	13
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	1	-
Other Liabilities	4	-	1	-	13
Total Liabilities	7	-	1	2	27
Total Equity	7	-	-	1	28

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	533	133	133	133	134
Businesses in sample	47				
Low sales value (\$000's)	(1)	(1)	15	30	62
High sales value (\$000's)	(1)	15	30	62	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.9	-	0.6	2.3	4.5
Leverage Ratios					
Debt Equity ratio (times)	-4.7	-	7.9	3.8	-7.5
Interest Coverage ratio (times)	59.8	167.1	13.2	77.9	23.1
Debt ratio (times)	0.6	-	0.9	0.7	0.6

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Services to Buildings and Dwellings (SIC 995)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	101	--	--	--	--
Businesses in sample	3				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	1	--	--	--	--
Sale of Fixed Assets	-	--	--	--	--
Increase in Long Term Debt	-	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	1	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	1	--	--	--	--
Payment of Dividends	1	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil	1	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	2	--	--	--	--
Increase (Decrease) in Net Working Capital	-1	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000 s)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	196	13.233	1.843	45	30
less than 20	170	3.917	504	41	28
20 - 99	17	3.749	539	4	-
100 - 499	6	2.959	425	-	-
500 and over	3	2.608	375	-	1
1985					
Total	223	18.536	2.037	41	-
less than 20	196	5.788	581	41	-
20 - 99	16	4.563	521	-	-
100 - 499	8	5.375	614	-	-
500 and over	3	2.810	321	-	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Services to Buildings and Dwellings (SIC 995)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	333	77	89	83	84
Total Sales \$	20,760	952	1,588	2,535	15,685
Total Expense \$	17,164	418	929	1,602	14,215
Net Profit (loss) \$	3,596	534	659	933	1,470
Businesses reporting a profit (No.)	301	77	80	78	66
Total Sales \$	16,787	952	1,424	2,375	12,036
Total Expense \$	12,977	418	747	1,416	10,396
Net Profit \$	3,810	534	677	959	1,640
Businesses reporting loss (No.)	32	-	9	5	18
Total Sales \$	3,973	-	164	160	3,649
Total Expense \$	4,187	-	182	186	3,819
Net Loss \$	-214	-	-18	-26	-170
1983					
All Businesses (No.)	293	59	79	76	79
Total Sales \$	22,307	718	1,390	2,502	17,697
Total Expense \$	18,461	333	515	1,555	16,058
Net Profit (loss) \$	3,846	385	875	947	1,639
Businesses reporting a profit (No.)	275	57	77	72	69
Total Sales \$	19,897	697	1,348	2,347	15,505
Total Expense \$	15,893	307	463	1,370	13,753
Net Profit \$	4,004	390	885	977	1,752
Businesses reporting a loss (No.)	18	2	2	4	10
Total Sales \$	2,410	21	42	155	2,192
Total Expense \$	2,568	26	52	185	2,305
Net Loss \$	-158	-5	-10	-30	-113
1984					
All Businesses (No.)	612	143	162	137	170
Total Sales \$	40,930	1,783	3,104	4,536	31,507
Total Expense \$	36,285	760	1,910	3,940	29,675
Net Profit (loss) \$	4,645	1,023	1,194	596	1,832
Businesses reporting a profit (No.)	428	125	135	52	116
Total Sales \$	23,562	1,536	2,595	1,725	17,706
Total Expense \$	17,772	373	1,363	916	15,120
Net Profit \$	5,790	1,163	1,232	809	2,586
Businesses reporting a loss (No.)	184	18	27	85	54
Total Sales \$	17,368	247	509	2,811	13,801
Total Expense \$	18,513	387	547	3,024	14,555
Net Loss \$	-1,145	-140	-38	-213	-754
1985					
All Businesses (No.)	546	122	149	136	139
Total Sales \$	32,642	1,417	2,881	5,713	22,631
Total Expense \$	28,025	748	1,423	4,206	21,648
Net Profit (loss) \$	4,617	669	1,458	1,507	983
Businesses reporting a profit (No.)	472	103	144	130	95
Total Sales \$	25,542	1,205	2,774	5,497	16,066
Total Expense \$	20,752	525	1,286	3,990	14,951
Net Profit \$	4,790	680	1,488	1,507	1,115
Businesses reporting a loss (No.)	74	19	5	6	44
Total Sales \$	7,100	212	107	216	6,565
Total Expense \$	7,273	223	137	216	6,697
Net Loss \$	-173	-11	-30	-	-132

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	13	16	3
High sales value (\$000's)	(1)	13	16	3	

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Occupancy Expenses	7.9	8.2	8.4	9.6	5.2	95.3	8.3	11.6	8.4	9.6	5.2
Mortgage Interest	0.1	-	-	-	-	1.5	8.8	-	-	-	-
Depreciation	2.4	4.9	2.2	2.2	1.4	75.0	3.3	8.4	2.5	3.7	1.6
Repairs & Maintenance	1.2	0.7	0.2	3.1	0.1	48.7	2.5	1.2	0.6	7.9	0.2
Heat, Light & Telephone	1.5	0.4	1.8	2.0	1.2	74.3	2.0	0.6	2.8	2.7	1.3
Business & Property Tax	0.5	-	1.2	0.3	0.3	56.7	0.9	-	1.9	0.6	0.4
Insurance	0.8	1.1	1.1	0.5	0.5	68.9	1.1	1.9	1.2	1.2	0.6
Rent	1.4	1.1	1.9	1.0	1.6	45.7	3.1	9.5	3.5	3.3	2.1
Personnel Expenses	17.1	12.3	16.5	5.2	35.4	66.2	25.8	20.9	20.1	14.3	39.1
Financial Expenses	1.4	2.6	0.3	1.1	2.3	82.8	1.7	2.6	0.4	1.8	2.3
Bank Interest & Charges	0.9	1.7	-	0.7	1.5	44.4	2.0	4.2	0.2	1.9	1.7
Professional Fees	0.5	0.9	0.3	0.4	0.8	67.0	0.8	1.0	0.4	1.0	0.9
Franchise Fees	-	-	-	-	-	-	-	-	-	-	-
Sales and Admin. Expenses	14.6	6.9	16.8	16.9	14.2	100.0	14.6	6.9	16.8	16.9	14.2
Advertising	1.0	0.7	0.9	1.1	1.0	63.5	1.5	1.1	1.8	2.4	1.0
Supplies	6.6	1.3	5.7	8.3	8.7	89.4	7.4	1.8	6.5	9.1	8.7
Delivery	7.0	4.9	10.2	7.5	4.4	98.5	7.1	4.9	10.2	7.8	4.4
Other Expenses	18.3	10.5	7.1	21.4	31.2	98.6	18.6	10.5	7.1	22.3	31.2
Profit (loss)	40.7	59.6	50.8	45.8	11.7	100.0	40.7	59.6	50.8	45.8	11.7
Total	100.0	100.0	100.0	100.0	100.0	100.0	...	...	...	...	...

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile.

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100%.

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9953 - Janitorial Services

Businesses primarily engaged in cleaning and maintenance of buildings and dwellings such as car service, floor waxing, janitorial services, janitorial maintenance of buildings and dwellings and office cleaning

TABLE 2. Balance Sheet Profile for 1985
Manitoba, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	13	16	37
High sales value (\$000's)	(1)	13	16	37	(1)
Average (\$000's)					
Assets					
Cash	3	-	-	-	11
Accounts and Notes Receivable	2	-	-	-	9
Inventory	-	-	-	-	1
Other Current Assets	-	-	-	-	1
Total Current Assets	5	-	-	-	21
Fixed Assets	4	-	-	-	17
Less, Accum. Dep. on Fixed Assets	3	-	-	-	11
Other Assets	-	-	-	-	-
Total Assets	7	-	-	-	27
Liabilities and Equity					
Current Loans	-	-	-	-	1
Other Current Liabilities	2	-	-	-	6
Total Current Liabilities	2	-	-	-	8
Mortgages Payable	-	-	-	-	-
Long Term Debt	-	-	-	-	1
Other Liabilities	4	-	-	-	17
Total Liabilities	6	-	-	-	25
Total Equity	-	-	-	-	2

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba, Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	369	92	92	92	93
Businesses in sample	31				
Low sales value (\$000's)	(1)	(1)	13	16	37
High sales value (\$000's)	(1)	13	16	37	(1)
Average					
Liquidity Ratio					
Current ratio (times)	3.9	-	-	0.9	4.5
Leverage Ratios					
Debt Equity ratio (times)	-11.4	-	-	2.9	-14.0
Interest Coverage ratio (times)	75.3	30.0		77.1	32.8
Debt ratio (times)	0.9	-	-	0.7	0.9

1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba, Janitorial Services (SIC 9953)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Total 25%
Number of businesses (estimated)	46	--	--	--	--
Businesses in sample	2				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000's)					
Source of Funds					
From Operations	X	--	--	--	--
Sale of Fixed Assets	X	--	--	--	--
Increase in Long Term Debt	X	--	--	--	--
Advances From Owners and Affiliates	X	--	--	--	--
From Government	X	--	--	--	--
Increase in Share Capital	X	--	--	--	--
Sale of Investments	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Sources	X	--	--	--	--
Total	X	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	X	--	--	--	--
Payment of Dividends	X	--	--	--	--
Repayment of Long Term Debt	X	--	--	--	--
Current Portion of Long Term Debt	X	--	--	--	--
Purchase of Investments	X	--	--	--	--
Repayment of Adv. From Owners and Affil	X	--	--	--	--
Decrease in Equity	X	--	--	--	--
Tax Adjustments	X	--	--	--	--
Other Applications	X	--	--	--	--
Total	X	--	--	--	--
Increase (Decrease) in Net Working Capital	X	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba, Services to Buildings and Dwellings (SIC 995)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	196	13.233	1.843	45	30
less than 20	170	3.917	504	41	28
20 - 99	17	3.749	539	4	-
100 - 499	6	2.959	425	-	1
500 and over	3	2.608	375	-	1
1985					
Total	223	18.536	2.037	41	
less than 20	196	5.788	581	41	
20 - 99	16	4.563	521	-	
100 - 499	8	5.375	614	-	
500 and over	3	2.810	321	-	

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Janitorial Services (SIC 9953)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	234	55	58	58	63
Total Sales \$	8,817	667	979	1,553	5,618
Total Expense \$	6,268	287	478	933	4,570
Net Profit (loss) \$	2,549	380	501	620	1,048
Businesses reporting a profit (No.)	219	55	55	57	52
Total Sales \$	7,492	667	923	1,528	4,374
Total Expense \$	4,830	287	419	905	3,219
Net Profit \$	2,662	380	504	623	1,155
Businesses reporting loss (No.)	15	-	3	1	11
Total Sales \$	1,325	-	56	25	1,244
Total Expense \$	1,438	-	59	28	1,351
Net Loss \$	-113	-	-3	-3	-107
1983					
All Businesses (No.)	230	57	53	62	58
Total Sales \$	11,305	693	898	1,493	8,221
Total Expense \$	8,635	306	293	712	7,324
Net Profit (loss) \$	2,670	387	605	781	897
Businesses reporting a profit (No.)	219	56	53	59	51
Total Sales \$	9,834	683	898	1,411	6,842
Total Expense \$	7,113	293	293	611	5,916
Net Profit \$	2,721	390	605	800	926
Businesses reporting a loss (No.)	11	1	-	3	7
Total Sales \$	1,471	10	-	82	1,379
Total Expense \$	1,522	13	-	101	1,408
Net Loss \$	-51	-3	-	-19	-29
1984					
All Businesses (No.)	249	53	71	60	65
Total Sales \$	24,861	631	983	1,330	21,917
Total Expense \$	21,456	68	279	660	20,449
Net Profit (loss) \$	3,405	563	704	670	1,468
Businesses reporting a profit (No.)	241	53	71	60	57
Total Sales \$	14,777	631	983	1,330	11,833
Total Expense \$	10,893	68	279	660	9,886
Net Profit \$	3,884	563	704	670	1,947
Businesses reporting a loss (No.)	8	-	-	-	8
Total Sales \$	10,084	-	-	-	10,084
Total Expense \$	10,563	-	-	-	10,563
Net Loss \$	-479	-	-	-	-479
1985					
All Businesses (No.)	368	83	90	101	94
Total Sales \$	18,610	952	1,364	3,225	13,069
Total Expense \$	15,249	393	666	2,047	12,143
Net Profit (loss) \$	3,361	559	698	1,178	926
Businesses reporting a profit (No.)	318	83	90	95	50
Total Sales \$	11,829	952	1,364	3,009	6,504
Total Expense \$	8,336	393	666	1,831	5,446
Net Profit \$	3,493	559	698	1,178	1,058
Businesses reporting a loss (No.)	50	-	-	6	44
Total Sales \$	6,781	-	-	216	6,565
Total Expense \$	6,913	-	-	216	6,697
Net Loss \$	-132	-	-	-	-132

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 1. Selected Operating Ratios, in Percent of Sales, 1985
Manitoba, Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--

Selected expense item	Industry Average(2)					% busi- nesses reporting	Reporting businesses only (3)				
	Total	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%		Total	Bottom 25%	Lower middle 25%	Upper middle	Top 25%
	Percent of sales						Percent of sales				
Cost of Sales	9.0	--	--	--	--	10.0	90.4	--	--	--	--
Occupancy Expenses	27.1	--	--	--	--	96.1	28.2	--	--	--	--
Mortgage Interest	-	--	--	--	--	-	-	--	--	--	--
Depreciation	5.0	--	--	--	--	96.1	5.2	--	--	--	--
Repairs & Maintenance	0.6	--	--	--	--	93.1	0.6	--	--	--	--
Heat, Light & Telephone	3.2	--	--	--	--	96.1	3.3	--	--	--	--
Business & Property Tax	0.9	--	--	--	--	96.1	1.0	--	--	--	--
Insurance	0.2	--	--	--	--	96.1	0.2	--	--	--	--
Rent	17.2	--	--	--	--	91.3	18.9	--	--	--	--
Personnel Expenses	39.0	--	--	--	--	100.0	39.0	--	--	--	--
Financial Expenses	7.2	--	--	--	--	100.0	7.2	--	--	--	--
Bank Interest & Charges	2.7	--	--	--	--	96.1	2.8	--	--	--	--
Professional Fees	2.3	--	--	--	--	100.0	2.3	--	--	--	--
Franchise Fees	2.3	--	--	--	--	34.7	6.6	--	--	--	--
Sales and Admin. Expenses	8.7	--	--	--	--	100.0	8.7	--	--	--	--
Advertising	6.6	--	--	--	--	100.0	6.6	--	--	--	--
Supplies	1.8	--	--	--	--	96.1	1.9	--	--	--	--
Delivery	0.3	--	--	--	--	61.3	0.5	--	--	--	--
Fuel Expense	-	--	--	--	--	1.0	1.4	--	--	--	--
Other Expenses	9.9	--	--	--	--	99.1	10.0	--	--	--	--
Profit (loss)	-0.9	--	--	--	--	100.0	-0.9	--	--	--	--
Total	100.0	--	--	--	--	100.0	...	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

(2) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of all businesses in the sample}} \times 100$ for each quartile

(3) Value in each cell = $\frac{\text{Total weighted expenditure on a given item}}{\text{Total weighted sales of businesses reporting this item of expenditure}} \times 100$ for each quartile

Since the number of businesses reporting a specific expense may differ for each cell, the total (profit (loss) plus expenses) does not necessarily equal 100

See Notes on Symbols Page

Standard Industrial Classification Definition:

SIC 9961 - Ticket and Travel Agencies

Businesses primarily engaged in furnishing travel information, acting as agents in arranging tours, accommodation and transportation for travellers or acting as independent agencies for transportation establishments

TABLE 2. Balance Sheet Profile for 1985
Manitoba. Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average (\$000 s)					
Assets					
Cash	13	--	--	--	--
Accounts and Notes Receivable	41	--	--	--	--
Inventory	-	--	--	--	--
Other Current Assets	2	--	--	--	--
Total Current Assets	57	--	--	--	--
Fixed Assets	36	--	--	--	--
Less: Accum Dep on Fixed Assets	10	--	--	--	--
Other Assets	20	--	--	--	--
Total Assets	103	--	--	--	--
Liabilities and Equity					
Current Loans	28	--	--	--	--
Other Current Liabilities	39	--	--	--	--
Total Current Liabilities	67	--	--	--	--
Mortgages Payable	-	--	--	--	--
Long Term Debt	3	--	--	--	--
Other Liabilities	9	--	--	--	--
Total Liabilities	80	--	--	--	--
Total Equity	23	--	--	--	--

* These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 3. Financial Ratios for 1985
Manitoba. Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
Number of businesses (estimated)	135	--	--	--	--
Businesses in sample	11				
Low sales value (\$000's)	(1)	--	--	--	--
High sales value (\$000's)	(1)	--	--	--	--
Average					
Liquidity Ratio					
Current ratio (times)	0.8	--	--	--	--
Leverage Ratios					
Debt/Equity ratio (times)	19.3	--	--	--	--
Interest Coverage ratio (times)	1.5	--	--	--	--
Debt ratio (times)	0.8	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

TABLE 4. Statement of Changes in Financial Position, 1985 (Incorporated Businesses Only)
Manitoba. Ticket and Travel Agencies (SIC 9961)

	Total(1) 25%	Bottom 25%	Lower middle 25%	Upper middle 25%	Too 25%
Number of businesses (estimated)	20	--	--	--	--
Businesses in sample	3				
Low sales value (\$000 s)	(1)	--	--	--	--
High sales value (\$000 s)	(1)	--	--	--	--
Average (\$000 s)					
Source of Funds					
From Operations	37	--	--	--	--
Sale of Fixed Assets	2	--	--	--	--
Increase in Long Term Debt	1	--	--	--	--
Advances From Owners and Affiliates	-	--	--	--	--
From Government	-	--	--	--	--
Increase in Share Capital	-	--	--	--	--
Sale of Investments	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Sources	-	--	--	--	--
Total	39	--	--	--	--
Application of Funds					
Purchase of Fixed Assets	5	--	--	--	--
Payment of Dividends	7	--	--	--	--
Repayment of Long Term Debt	-	--	--	--	--
Current Portion of Long Term Debt	-	--	--	--	--
Purchase of Investments	-	--	--	--	--
Repayment of Adv. From Owners and Affil.	-	--	--	--	--
Decrease in Equity	-	--	--	--	--
Tax Adjustments	-	--	--	--	--
Other Applications	-	--	--	--	--
Total	11	--	--	--	--
Increase (Decrease) in Net Working Capital	28	--	--	--	--

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

TABLE 5. Employment Changes by Size of Business Showing Total Annual Payroll, Average Labour Units and Changes in Number of Businesses, 1982 and 1985
Manitoba. Ticket and Travel Agencies (SIC 9961)

Business size expressed in average labour units(1)	Number of Businesses	Total payroll (\$000's)	Average labour units(1)	Changes in number of businesses with paid employees	
				Newly reporting(2)	No longer reporting(3)
1982					
Total	111	7,999	629	22	10
less than 20	100	4,877	384	21	-
20 - 99	4	845	66	1	-
100 - 499	5	X	107	-	-
500 and over	X	X	72	-	-
1985					
Total	121	10,386	658	11	-
less than 20	105	5,522	351	10	-
20 - 99	5	1,973	125	-	-
100 - 499	8	1,666	105	-	-
500 and over	3	1,225	77	1	-

(1) Average labour units are calculated by dividing total payroll by the average annual wage and salary rate as reported in the Survey of Employment, Payroll and Hours, Statistics Canada, Catalogue No. 72-002. An average labour unit could be interpreted as a full-time employee. Note that the business size groups used are determined at the Canada level. Thus if a business has at least 500 employees in Canada as a whole but less than that number in any given province it is shown in the 500 and over group.

(2) Refers to businesses reporting no payroll deductions in the previous year.

(3) Refers to businesses reporting no payroll deductions in the following year.

See Notes on Symbols Page

TABLE 6. Selected Operating Characteristics of Small Businesses by Sales Quartile, 1982-1985
Manitoba. Ticket and Travel Agencies (SIC 9961)

	Total(1)	Bottom 25%	Lower middle 25%	Upper middle 25%	Top 25%
All \$ values are expressed in thousands					
1982					
All Businesses (No.)	52	12	13	13	14
Total Sales \$	19,276	603	1,551	3,044	14,078
Total Expense \$	18,440	619	1,429	2,939	13,453
Net Profit (loss) \$	836	-16	122	105	625
Businesses reporting a profit (No.)	36	7	10	8	11
Total Sales \$	14,201	425	1,180	1,706	10,890
Total Expense \$	13,017	391	1,019	1,503	10,104
Net Profit \$	1,184	34	161	203	786
Businesses reporting loss (No.)	16	5	3	5	3
Total Sales \$	5,075	178	371	1,338	3,188
Total Expense \$	5,423	228	410	1,436	3,349
Net Loss \$	-348	-50	-39	-98	-161
1983					
All Businesses (No.)	70	17	18	15	20
Total Sales \$	26,645	650	1,883	4,373	19,739
Total Expense \$	25,890	700	1,915	4,069	19,206
Net Profit (loss) \$	755	-50	-32	304	533
Businesses reporting a profit (No.)	51	10	11	13	17
Total Sales \$	21,332	423	1,213	3,929	15,767
Total Expense \$	20,095	342	1,102	3,459	15,192
Net Profit \$	1,237	81	111	470	575
Businesses reporting a loss (No.)	19	7	7	2	3
Total Sales \$	5,313	227	670	444	3,972
Total Expense \$	5,795	358	813	610	4,014
Net Loss \$	-482	-131	-143	-166	-42
1984					
All Businesses (No.)	18	3	5	4	6
Total Sales \$	11,872	318	1,053	2,701	7,800
Total Expense \$	11,516	221	1,016	2,637	7,642
Net Profit (loss) \$	356	97	37	64	158
Businesses reporting a profit (No.)	18	3	5	4	6
Total Sales \$	11,872	318	1,053	2,701	7,800
Total Expense \$	11,516	221	1,016	2,637	7,642
Net Profit \$	356	97	37	64	158
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-
1985					
All Businesses (No.)	151	-	-	-	-
Total Sales \$	41,829	-	-	-	-
Total Expense \$	40,439	-	-	-	-
Net Profit (loss) \$	1,390	-	-	-	-
Businesses reporting a profit (No.)	151	-	-	-	-
Total Sales \$	41,829	-	-	-	-
Total Expense \$	40,439	-	-	-	-
Net Profit \$	1,390	-	-	-	-
Businesses reporting a loss (No.)	-	-	-	-	-
Total Sales \$	-	-	-	-	-
Total Expense \$	-	-	-	-	-
Net Loss \$	-	-	-	-	-

(1) These estimates are based on a sample of businesses reporting sales between \$10 thousand and \$2 million

See Notes on Symbols Page

Appendix A

Selected Publications Relating to Small Business

Catalogue

61-231 **Small Business in Canada: A Statistical Profile 1982-1984**, Bil.

61-521 **Small Business in Canada: A Statistical Profile 1981-1983**, (Annual), Bil.

These publications provide a detailed distribution of businesses by size and by province for all industries where small businesses have a significant presence. At the Canada level, balance sheet and income statement data are displayed.

61-522 **Sales per Selling Area of Independent Retailers - 1986**, Bil.

This study covers 37 kinds of retail business. Data are presented in quartile ranges based on average sales per square foot/metre of selling area and average sales per square foot/metre of total area by kind of business for Canada, provinces and territories.

Small Business Profiles (Annual)

61-601E Canada

61-602E Newfoundland

61-603E Prince Edward Island

61-604E Nova Scotia

61-605E New Brunswick

61-606E Quebec

61-607E Ontario

61-608E Manitoba

61-609E Saskatchewan

61-610E Alberta

61-611E British Columbia

61-612E Yukon

61-613E Northwest Territories

61-614E (SIC 622)	Appliance, Television, Radio and Stereo Stores
61-614E (SIC 971)	Barber and Beauty Shops
61-614E (SIC 7721)	Computer Services
61-614E (SIC 4564)	Dry Bulk Materials Trucking Industry
61-614E (SIC 6151)	Fabric and Yarn Stores
61-614E (SIC 6331)	Gasoline Service Stations
61-614E (SIC 6413)	General Merchandise Stores
61-614E (SIC 6412)	General Stores
61-614E (SIC 6582)	Gift, Novelty and Souvenir Stores
61-614E (SIC 9911)	Industrial Machinery and Equipment Rental and Leasing
61-614E (SIC 7611)	Insurance and Real Estate Agencies
61-614E (SIC 9953)	Janitorial Services
61-614E (SIC 972)	Laundries and Cleaners
61-614E (SIC 9211 & 9212)	Licensed and Unlicensed Restaurants
61-614E (SIC 7771)	Management Consulting Services
61-614E (SIC 4231)	Masonry Contractors
61-614E (SIC 6141)	Miscellaneous Clothing Stores
61-614E (SIC 9111 & 9112)	Motels, Hotels and Motor Hotels
61-614E (SIC 751)	Operators of Buildings and Dwellings
61-614E (SIC 7512)	Operators of Non-Residential Buildings
61-614E (SIC 6031)	Pharmacies
61-614E (SIC 4241)	Plumbing Contractors
61-614E (SIC 995)	Services to Buildings and Dwellings
61-614E (SIC 4011)	Single Family Housing Contractors
61-614E (SIC 6012)	Specialty Food Stores
61-614E (SIC 6541)	Sporting Goods Stores

Appendix A - concluded

Selected Publications Relating to Small Business

61-614E (SIC 9213)	Take-Out Food Services
61-614E (SIC 4581)	Taxicab Industry
61-614E (SIC 9961)	Ticket and Travel Agencies
61-614E (SIC 6342)	Tire, Battery, Parts and Accessories Stores
61-614E (SIC 658)	Toy, Hobby, Novelty and Souvenir Stores
61-614E (SIC 456)	Truck Transport Industry
61-614E (SIC 9912)	Video Movies and Audio-Visual Equipment Rental
61-614E (SIC 9942)	Welding

These publications display liquidity ratios, leverage and operating ratios plus information on each industry's distribution of businesses, sales and wages. All this information is portrayed by province and size of business i.e. sales quartiles.

Employment Changes By Province, Industry Classification, Business Size and Business Status (Annual)

Depicts the number of jobs created or lost by new employers, continuing businesses and businesses no longer in operation. These data, by business size, province and major industry group from 1978 to 1985, are available on a cost-recovery basis.

